DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1931

VOLUME I

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1931

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE TERMINÉE LE 31 MARS

1931

VOLUME I

UNIV OF
CALIFORNIA

OTTAWA
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IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1931

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ANNUAL REPORT OF THE AUDITOR GENERAL

INTRODUCTION

I have the honour to submit my report for the fiscal year ended March 31, 1931, in accordance with the requirements of the Consolidated Revenue and Audit Act.

CONSOLIDATED REVENUE FUND

The following is a summarized statement of the Consolidated Revenue Fund transactions for the twelve months ended March 31, 1931:—

REVENUE		
Ordinary Revenue	$ 349,587,298 67	
Special Revenue	6,622,059 65	
Total		$ 356,209,358 32
EXPENDITURE		
Ordinary and Special Expenditure	397,684,921 96	
Add—Amounts written off Loans to Soldier Settlers	9,595,664 37	
Transfer to Government Annuities Fund	108,644 72	
Total		407,389,231 05
Excess of Expenditure over Revenue		51,179,872 73

Revenue.—The total revenue of **$356,209,358.32** is **$89,742,927.28** less than the amount received in the preceding year, **$445,952,285.60.**

The Ordinary Revenue does not include the following amounts disbursed out of and deducted from the gross revenue of certain departments, as shown in a statement on page 116 of this volume:—

Post Office Department—		
Collections which were not deposited to the credit of the Receiver General as revenue but were applied directly to the payment of certain classes of postmasters, etc., under the authority of the Post Office Act (See Vol. II, Part S, page 2)		$ 7,052,145 15
Various Departments—		
Collections credited as Revenue but subsequently paid out as Refunds of Revenue, Drawbacks of Duties, etc.	21,812,969 55	
Total		28,865,114 70

The practice referred to in my last report of transferring to the revenue of the preceding year Excise Taxes collected after the close of the year, but pertaining to that year, has been discontinued.

Refunds of Capital expenditures of previous years, credited to Capital, and repayments of Advances under Appropriations or Special Statutes, credited to Open Accounts, statements of which will be found on pages 114 and 115 of this report, are not included in the above mentioned total revenue.

Expenditure.—The Grants made available and the Expenditure therefrom for the fiscal year ended March 31, 1931, were:—

GRANTS—		
Appropriation Acts Nos. 1 to 3 of 1930 and No. 1 of 1931, including Governor General's Warrants of 1930-31	$361,518,717 49	
Unexpended balance of votes Nos. 356, 357 and 449 (in part) of 1929-30, brought forward	23,052 49	
Unexpended balance of Governor General's Warrant of 1929-30, "I'm Alone" case, brought forward	22,294 60	
Total		$361,564,064 58
Deduct—Unexpended balances of Grants		96,399,225 15
EXPENDITURE UNDER GRANTS		265,164,839 43
Add—Grants overexpended		19,720 73
		265,184,560 16
EXPENDITURE UNDER SPECIAL STATUTES		193,079,611 25
Total		458,264,171 41
Less—		
Charged to Capital Account	28,710,691 69	
Loans and Advances charged to Open Accounts	18,490,582 48	
Securities purchased for Sinking Funds	3,673,666 19	
		50,874,940 36
TOTAL CHARGES AGAINST CONSOLIDATED REVENUE FUND		407,389,231 05

To conform with the practice followed by the Department of Finance, the above item of $3,673,666.19, "Securities purchased for Sinking Funds," has not been taken into account in arriving at the total charges against Consolidated Revenue Fund.

The total grants and expenditures for the year, compared with those for 1929-30, are as follow:—

—	1930-31	1929-30	Increase or *Decrease
Grants under Appropriation Acts, etc.	$ 361,564,064 58	$ 320,787,414 05	$ 40,776,650 53
Less—Unexpended Balances	96,399,225 15	73,609,335 23	22,789,889 92
Expenditure under Grants	265,164,839 43	247,178,078 82	17,986,760 61
Add—Expenditure in excess of Grants	19,720 73	505,510 46	* 485,789 73
	265,184,560 16	247,683,589 28	17,500,970 88
Add—			
Expenditure under Special Statutes	193,079,611 25	169,453,807 57	23,625,803 68
Adjustments and Transfers	.....	602,827 43	* 602,827 43
Total	458,264,171 41	417,740,224 28	40,523,947 13

Appropriations.—In addition to Appropriation Acts Nos. 1 to 3 of 1930 and No. 1 of 1931, the unexpended balances of votes Nos. 356, 357 and 449 (in part) of the 1929-30 Acts, were brought forward by Orders in Council of April 10, May 10 and May 15, 1931, respectively.

Governor General's Warrants.—Seven special warrants of the Governor General totalling $681,000 were issued under authority of Section 42 (*b*) of the Consolidated Revenue and Audit Act and the amounts thus provided were subsequently included in Appropriation Act No. 1 of 1931 as votes 57 to 63. The statement of the Auditor General with regard to these warrants, called for by section 44 of the Act, was laid before the House of Commons on March 13, 1931. The unexpended balance, amounting to $22,294.60, of a Governor General's Warrant issued in 1929-30 to provide for the expenses of arbitration in the "I'm Alone" case, was also brought forward to 1930-31.

AUDIT OF REVENUE

The following general statements regarding the Revenue are given in this volume on the pages indicated.

Page 113—Summarized Statement of Revenue (Ordinary and Special).

Page 116—General Statement of Ordinary Revenue, showing Comparison of Net Revenue with that of 1929-30.

Page 118—Classification of Casual Revenue, by Departments, showing Comparison with 1929-30.

My observations in previous reports regarding the classification of General and Casual Revenue receipts still apply.

The revenues collected by the various departments are given in the Departmental Summaries, pages 119 to 193 of this volume, with references to the relative details in Volume II.

Ordinary Revenue

The Ordinary Revenue for the year, amounting to $349,587,298.67, is made up as follows: General Revenue, $344,954,009.27; Casual Revenue, $3,678,487.31; Fines and Forfeitures, $433,715.52; Premium, Discount and Exchange, $521,086.57.

The amounts of gross and net ordinary revenue for the last five years are as follow:—

Fiscal Year	Gross Revenue	Less Deductions	Net Revenue
1926-27	$ 419,558,838 11	$ 20,863,061 73	$ 398,695,776 38
1927-28	447,815,840 95	25,097,858 27	422,717,982 68
1928-29	478,875,831 72	23,411,957 98	455,463,873 74
1929-30	471,202,585 19	29,790,779 01	441,411,806 18
1930-31	378,452,438 37	28,865,139 70	349,587,298 67

General Revenue.—Of the total General Revenue of $344,954,009.27 the Department of National Revenue collected $294,772,876.83, or more than 85 per cent. The collections by that department for the last five years were:

Year	Customs Duties	Excise Duties and Taxes	Income and Business Profit Taxes	Total
1926-27	$ 141,968,677 64	$ 154,126,320 44	$ 48,096,411 41	$ 344,191,409 49
1927-28	156,985,817 65	147,623,828 78	57,527,078 83	362,136,725 26
1928-29	187,206,332 47	146,692,236 50	59,877,555 52	393,776,124 49
1929-30	179,429,920 46	128,444,844 56	69,194,026 68	377,068,791 70
1930-31	131,208,955 15	92,481,469 30	71,082,452 38	294,772,876 83

The principal variations in the General Revenue for the year were in the following services:—

Service	Increase	Decrease	Percentage
Customs Duties		$ 48,220,965 31	26·88
Excise Duties		7,288,893 29	11·21
Excise Taxes		28,674,481 97	45·22
Income and Business Profits Taxes	$ 1,888,425 70		2·73
Interest on Investments		3,096,980 12	22·91
Post Office		3,133,059 70	9·40
War Tax Revenue	20,683 80		1·39

The above decreases in the various items of revenue reflect the general economic conditions in Canada during the year, the only notable increase being in taxes assessed on the business of 1929-30.

Casual Revenue.—The following is a summarized statement, in comparative form, of amounts received during the year and recorded as Casual Revenue:—

Class of Receipts	1930-31	1929-30	*Increase or Decrease
Miscellaneous Revenue, Fees, Licences, etc	$ 2,042,575 96	$ 2,541,761 10	$ 499,185 14
Proceeds from Sales of Properties, Supplies, etc	564,179 66	619,977 12	55,797 46
Sundry Receipts	307,473 76	270,968 18	* 36,505 58
	2,914,229 58	*3,432,706 40*	*518,477 02*
Refunds of Expenditures of Previous Years	764,257 93	868,003 42	103,745 49
Total	3,678,487 31	4,300,709 82	622,222 51

A general classification by departments of these receipts appears on page 118 of this volume, and the details in the several parts of Volume II.

The principal items making up the net decrease of $499,185.14 in Miscellaneous Revenue are:—

Decreases—
- Agriculture Department—Inspection Fees, etc ..... $ 22,201 81
- Finance—Royal Mint, profit on coinage and refining, etc 188,611 56
- Legislation—Fees and charges on private bills 34,674 64
- Secretary of State—Fees collected under the Companies Act .. 261,089 30

Increase—
- Marine—Radio-Telegraph Service 45,540 27

The principal decrease in Proceeds from Sale of Properties, Supplies, etc., amounting to $42,964.31, occurred in the sales by the Department of Public Works.

The increase in the Sundry Receipts arises from comparatively small variations in the various departments.

The decrease in the Refunds of Expenditure was due principally to the receipt in 1929-30 of two amounts of a non-recurring nature—viz.—Department of Railways and Canals, $70,087.29, and Department of National Defence, $34,606.75.

The revenues derived from those classes of fixed receipts which are now included in Casual Revenue and to which I have drawn attention previously as being of sufficient importance to warrant their being classed as General Revenue were:—

Inspection Fees, etc.—Agriculture Department	$173,640 69
Sales at Experimental Farms—Agriculture Department	178,218 47
Radio-Telegraph Service—Marine Department	544,451 58
Rents of Public Buildings—Public Works Department	108,418 27
Fees under Companies Act—Secretary of State Department	389,527 00

Fines and Forfeitures.—The amount of fines and forfeitures collected during the year, after deducting $458,789.90 disbursed as refunds, payments of moieties and costs of seizures, was $313,162.03, a decrease of $325,904.66 as compared with the net collections of the preceding year.

Premium, Discount and Exchange.—The total amount credited as revenue under this head was $521,086.57, of which $521,026.36 is shown as Finance Department Revenue. The greater part of this amount is due to that department including as revenue the discount, amounting to $470,652.24, on stocks purchased for Sinking Funds.

Observations.—References to inspections made during the year at collecting offices will be found in various chapters of this Introduction, particularly in that dealing with "Special Audits." My recommendations, based on these inspections, have already, in many cases, produced the desired result of the adoption by the departments concerned of more effective methods of controlling and safeguarding public moneys; in others, conditions are still unsatisfactory and if not remedied may, as disclosed by recent investigations in several departmental offices, result in defalcations or irregularities and losses of public moneys.

Owing to the important amendments made to the Consolidated Revenue and Audit Act at the last session of Parliament, the proposed revision of the regulations regarding the receipt and recording of revenue, referred to in my last report, will not be proceeded with until the accounting records of the departments have been revised to conform with the provisions of the amended Act.

The more important matters relating to revenue which, during the year, were made subjects of correspondence with the various departments, are indicated below with page references to the Precis of Correspondence in this volume.

Page 331—Marine—Irregularities and Defalcations in Wharfage Revenue.

Page 331—Marine—Payments from Revenue questioned.

Page 332—Marine—Return of Payment on Water Lot to be authorized by Parliament.

Page 335—National Revenue—Sale of Public Buildings without authority of Governor in Council.

The following additional information is submitted in regard to matters concerning the revenue referred to in preceding reports:—

Pages 216, 1927-28 (also: 1928-29, page vi, and 1929-30, page vi)—Refund to British Columbia of Chinese Head Tax collected in 1923—During the year one refund of the head tax was paid, reducing to $3,750 the amount held in suspense by the Immigration Department.

Pages 226, 1927-28 (also: 1928-29, page vi, and 1929-30, page vi)—Returns of Postal Revenue—The Post Office Department has not as yet made the requisite changes in these returns.

Page 320, 1929-30—Debts due the Crown written off—The items in question, which had been written off as uncollectible, were subsequently restored by the Department to the list of outstanding accounts.

Page 323, 1929-30—Arrears of Wharfage Dues, Cheverie, N.S.—A judgment in favour of the department, for the amount of $591.08 with costs, was given by the Exchequer Court on June 17, 1931, and the sum of $625 was accordingly paid into court by the Rock Plaster Company. The Department of Justice advised against an appeal in the Supreme Court, but instructed their agent to take action against the Connecticut Adamant Plasters Company and Arthur Parsons for the recovery of the balance of the wharfage dues claimed. The matter is still before the courts.

Page 328, 1929-30—Disposal of Surplus Grain in Public Terminal Elevators—The amount of $14,465.02 collected by the Board of Grain Commissioners on account of grain overages for the crop year 1927-28 was deposited to the credit of Casual Revenue in 1930-31. According to statements received from the Department no corresponding amounts were payable to the Board for the crop years 1928-29 and 1929-30.

Special Revenue

The amount of $6,622,059.65 credited to Consolidated Revenue Fund as special revenue is made up of the following items:—

Value of bonds willed to the Dominion Government by the late Joseph Davidson	$ 5,130 00
Adjustment of superannuation contributions	10 00
Reparation payments (See Vol. II, Part "F," page 4)	6,568,437 38
Refunds of War and Demobilization expenditures of previous years	48,482 27
	6,622,059 65

Reparations accounts paid by Germany include $881,443.41 received under the Young plan; $2,173,319.01, Canada's share of the proceeds of bonds sold on security of the fixed annuities under the new plan (i.e., the Hague agreements of January 20, 1930); and $3,485,007.79, current reparations under the same plan. Of this latter amount $272,785.84 is held in a non-interest bearing account in the Bank for International Settlements. The total amount received on reparations account to March 31, 1931, is $25,719,874.01.

AUDIT OF EXPENDITURE

The following general Statements of Expenditures are given in this volume on the pages indicated:—

Pages 2 to 5—Summarized Statement of Grants and Expenditures, by Services, showing Grants not used and Grants exceeded.

Pages 6 and 7—Comparative Statement of Expenditure, by Services, giving a comparison with the previous year.

Pages 8 and 9—Summarized Statement of Grants and Expenditures, by Departments.

Particulars of the expenditures by each department are shown in the Departmental Summaries of Revenue and Expenditures on pages 119 to 193 of this volume. These summaries give page references to the relative details in Volume II, to the Open Accounts controlled by the various departments and to the Miscellaneous Statements in this volume.

The following is a synopsis of the expenditure for the year:—

Ordinary Expenditure		$ 397,684,921 96
Amounts written off Loans to Soldier Settlers..	$ 9,595,664 37	
Transfer to Government Annuities Fund.....	108,644 72	
		9,704,309 09
		407,389,231 05
Expenditure charged to Capital Account.....		28,710,691 69
Loans and Advances charged to Open Accounts..	18,490,582 48	
Securities purchased on Sinking Fund Account..	3,673,666 19	
		22,164,248 67
Total Expenditure		458,264,171 41

The expenditure, classified on pages 194 and 195 as in previous years, is summarized and compared with that for 1929-30 in the following statement:—

—	1930-31	1929-30	Increase	Decrease
Salaries at Ottawa, Departmental....	$ 18,144,578 33	$ 17,480,408 92	$ 664,169 41	
Salaries and Wages, Outside.....	74,934,732 46	72,408,438 43	2,526,294 03	
Travelling Expenses.....	4,579,401 28	4,481,883 13	97,518 15	
Materials, Supplies, Repairs, etc.....	27,290,586 47	25,551,885 99	1,738,700 48	
New Automobiles and Automobile repairs and renewals.....	699,652 78	783,076 75	.....	$ 83,423 97
Printing and Stationery.....	5,325,783 05	4,797,716 89	528,066 16	
Miscellaneous.....	18,383,935 79	17,784,293 22	599,642 57	
Grants, Subsidies, etc.....	42,590,340 13	29,793,419 76	12,796,920 37	
Other Outlay—				
Compensation, Indemnities, Relief and Gratuities.....	20,692,875 39	15,066,540 56	5,626,334 83	
Construction by Contract, Acquisition of Properties, etc...	35,522,109 59	27,465,129 70	8,056,979 89	
Elections.....	2,234,767 27	26,292 02	2,208,475 25	
Interest on Public Debt.....	121,289,843 72	121,566,213 21	.....	276,369 49
Mail Service.....	16,382,204 70	15,657,371 52	724,833 18	
Open and Sundry Accounts and Sinking Funds.....	22,164,248 67	21,007,315 52	1,156,933 15	
Pensions and Superannuations....	49,153,384 40	43,594,938 79	5,558,445 61	
Sundry Special Outlay.....	1,325,195 12	1,855,472 42	.....	530,277 30
	268,764,628 86	*246,239,273 74*	.....	
	460,713,639 15	419,320,396 83	42,283,313 08	890,070 76
Less—Refunds and Adjustments.....	2,449,467 74	1,580,172 55	869,295 19	
Total.....	458,264,171 41	417,740,224 28	41,414,017 89	890,070 76
Net Increase.....	.....	.....	40,523,947 13	

In accordance with Section 50 of the Consolidated Revenue and Audit Act, certified statements of the Appropriation Accounts were duly submitted to me by the various departments and were examined under my direction and certified as directed by subsection 2 of section 50 of the Act.

The Appropriation Accounts are published, preceded by a general summary, on pages 10 to 112 of this volume, together with notations regarding the explanations received from the various departments of the over and under expenditures which occurred in the services administered by them, with the exception of "Charges of Management" under the Finance Department. Audit Notes are also appended in cases where it is considered necessary to draw attention to special features of the audit.

Of the total amount of $361,564,064.58 granted under Appropriation Acts, $96,399,225.15 remained unexpended at the close of the fiscal year, being $22,789,889.92 greater than the amount unexpended at the close of the preceding year. This large under-expenditure may be explained in part by the fact that certain amounts authorized by special Appropriation Acts, under the head "Railways—Loans to Canadian National Railway Company" were not actually expended but, as provided for in the terms of the votes, were regarded as granting authority to the Minister of Finance to guarantee bonds issued by the Canadian National Railways to the extent of $69,021,040.74, as compared with a similar guarantee of $49,656,805.31 in the preceding year.

The amount by which grants were over-expended was $19,720.73, for which a special parliamentary appropriation will be necessary. The following comparative statement shows, under services, the amounts by which grants were exceeded in each of the last three fiscal years:—

1930-31 Page No.	1930-31 Vote No.	Service	1930-31	1929-30	1928-29
		Agriculture		$ 6,055 87	
		Charges of Management		21,389 95	$ 37,799 29
		Civil Government			407 40
		Dominion Lands and Parks			552 28
26	184	Fisheries	$ 5,153 56	6,614 88	4,919 29
		Government of Northwest Territories			2,038 06
		Government of Yukon Territory			101 44
		Labour		3,688 77	15,000 00
36	8, 34	Legislation	9 75	47,974 38	19,284 79
		Mail Service and Steamship Subventions			3,183 25
		Miscellaneous (Public Archives)			5,649 46
		Miscellaneous (National Defence)		13 83	
		National Defence			1,524 30
58	340, 33	Penitentiaries	14,552 09	33,646 51	93,744 11
		Pensions			1,048,482 21
		Pensions and National Health (a)		161,269 53	128,987 86
		Post Office—Outside Service		224,850 67	210,654 36
96	296	Public Works, Collection of Revenue	5 33	6 07	
		Total	19,720 73	505,510 46	1,572,328 10

(a) Shown in 1928-29 as Soldiers' Civil Re-establishment.

The unexpended portions of appropriations for 1929-30, amounting to $73,609,335.23, were surrendered and written off, while the over-expenditures were provided for by Vote No. 64, included in Schedule A to Appropriation Act No. 1, 1931.

The measures taken towards the close of the fiscal year to prevent over-expenditures of parliamentary grants had the result of reducing the amount of over-expenditures from $505,510.46 in 1929-30 to $19,720.73 in 1930-31. This, however, cannot be taken as indicating that this amount of $19,720.73, in addition to the parliamentary grants, was sufficient to provide for all the obligations incurred during the year for, as has been stated in each of my annual reports, year after year a large amount of indebtedness has been carried forward for payment in the succeeding year. In this way accounts approximating $5,000,000 were carried forward from 1928-29 to 1929-30, and, as stated below, the amount of payments made in 1930-31 of accounts incurred in the preceding year was approximately $3,500,000.

Until the examination of the accounts for the current year, 1931-32, has been completed, I shall not be in a position to make an estimate of the amount of accounts which have been brought forward from 1930-31. It is evident however that the practice is still being followed, as on my asking a certain department how it happened that each of its twelve votes was expended to the exact amount of the grant I was informed that the accounts coming in course of payment during the year were paid as far as the amounts granted permitted and that any accounts remaining unpaid were carried over for payment in 1931-32. While this practice avoids showing any over-expenditures in the year in which the indebtedness was incurred, it is highly objectionable as, in the absence of a detailed statement of outstanding obligations at the close of the year, a true state of affairs is not brought to the attention of the House of Commons, thus weakening the parliamentary control over expenditures which the Appropriation Acts are intended to provide.

It might here be stated that section 26 of the Consolidated Revenue and Audit Act of 1931, which provides for information being given at the commencement of each fiscal year as to commitments, and section 32, which provides for balances of appropriations remaining unexpended at the close of a fiscal year being carried forward for a period of thirty days, will doubtlessly have the effect of remedying to a considerable degree the conditions noted above.

Notwithstanding improved audit methods and, speaking generally, a closer co-operation with the departments, the audit could not be carried out in all cases *pari passu* with the cash transactions, on account of the additional duties devolving upon this office in connection with the 1930 general election accounts.

In accordance with section 60 of the Consolidated Revenue and Audit Act, I desire to report the result of the examination of the Appropriation accounts in regard to the following matters:—

(*a*) Issue of Cheques—No Receiver General's cheques for public funds were issued without my certificate.

(*b*) Grants exceeded—A comparative statement of grants exceeded is given on page viii of this Introduction.

(*c*) Expenditure of moneys received by a Department from Sources other than the Parliamentary Grants for the year—Certain departments still continue the practice, frequently referred to in previous reports, of utilizing various receipts for the payment of claims. Attention is called to this practice, in so far as it applies to the year under review, in various chapters of this Introduction and by means of audit notes appended to the Revenue Accounts.

(*d*) Proofs of Payment—With the exception of a few cases dealt with in audit notes appended to the Appropriation Accounts and in the Precis of Correspondence, I received satisfactory vouchers and other proofs of payment from the various departments.

(*e*) Payments which did not occur within the period of the Account—This subsection has been interpreted as a direction to report all cases in which payments have been made during a fiscal year of claims which had accrued and become due before the beginning of that year. The large number of such payments, which are included in the general details shown in Volume II, precludes the reporting of each separate item, but the total amount of such payments during the year may be stated as being approximately $3,500,000.

A number of questions arising out of the audit were submitted to the Treasury Board for its consideration and direction; these are referred to in various chapters of this report, and the correspondence with regard thereto is published in full on pages 277 to 299 of this volume. The Board has some of these matters still under consideration.

The Precis of Correspondence published on pages 323 to 337 of this volume comprises only a small proportion of the number of matters which were made the subjects of correspondence with the departments, the great majority of which are not published as they were satisfactorily dealt with. Certain matters, however, involving questions of principle, are published, although satisfactorily explained or adjusted, in order that they may serve as a direction to departments when similar questions arise in the future; among these are the following which are not referred to in other chapters of this Introduction:—

Page 326—Agriculture—Loss of Discounts on Purchases.

327—Indian Affairs—Extra work on Contracts without approval of Governor in Council.

327—Indian Affairs—Issue of Cheque prior to services being rendered.

327—Indian Affairs—Issue of duplicate Cheques without Bonds of Indemnity.

327—Indian Affairs—Unauthorized Loan obtained from a Bank to pay for Construction Work.

328—Indian Affairs—Payment of Membership Fees in Professional Associations.

330—Legislation—House of Commons—Payments for "Advance Press Service" questioned.

331—Marine—Tenders for repairs to Government Steamer not approved by Governor in Council.

332—Mines—Personal Outfit and Laundry Allowances not authorized.

334—National Defence—Amount paid from Permanent Force Vote for Printing and Stationery for Inside Service.

335—Post Office—Payment to "Commercial Airways, Limited" not according to Contract.

336—Public Works—Assistance rendered Contractor by Department.

336—Soldier Settlement Board—Payment for Special Services not approved by Governor in Council.

336—Trade and Commerce—Contract with Consulting Engineer not approved by Governor in Council.

Additional information is submitted hereunder with regard to matters concerning the expenditures mentioned in the Precis of Correspondence published in previous reports.

Report for 1927-28—

Page 217 (also: 1928-29, page x, and 1929-30, page xi)—Living allowance granted to certain Park Officials—In March, 1931, the Acting Deputy Minister of the Department of the Interior informed me that as a result of the improvement in housing conditions at Jasper and a reduction in the cost of living the payment of allowances would be discontinued on March 31, 1931.

Page 219 (also 1928-29, page xi)—Dominion Shipbuilding and Repair Company Limited, Trust Account—The suit instituted by the City of Toronto against the trustee of the above insolvent company having been dismissed by the court, a statement of disbursements from the trust account, supported by vouchers and other relative papers, was sent me by the trustee, and the unexpended balance of $3,650.20 was deposited by him to the credit of the Receiver General in July, 1931. As the City of Toronto has entered an appeal against the judgment, this amount is being held by the Finance Department in a Suspense Account until the appeal is disposed of.

Page 221 (also 1928-29, page xi)—Prince Rupert Dry Dock and Engineering Co., Ltd., Trust Account—The trustee has now furnished me with a statement of disbursements from the moneys held by him in trust in connection with the estate of the above insolvent company, supported by vouchers and other documents. An unexpended balance of $1,173.54 was deposited in 1930-31 to the credit of the Receiver General as a Refund of Capital Expenditure of previous years (see volume II of this report, Part "O," page 60).

Report for 1928-29—

Page 228 (also, 1929-30, page xii)—Parliamentary Appropriation required for Payment of adjusted Claim of the Quebec Central Railway—Vote No. 349, in Appropriation Act No. 5 of the session of 1931, made provision for payment to the Quebec Central Railway of an amount of $9,311.09, representing the correct amount of the excess of mail earnings over the three per cent subsidy charges for the period from 1907 to December 31, 1928. Payment to the Company was made in August, 1931.

Page 229 (also, 1929-30, page xii)—Opinion of Department of Justice with reference to Increased Remuneration of Postmasters paid from Revenue —Further correspondence in 1930-31, relating to this question, will be found precised on page 335 of this volume.

Report for 1929-30—

Page 321—Payment for Special Services without Authority of Council—The Deputy Minister of Justice has informed me that no further action has been taken in this case.

Page 321—Payment of Hospital and Medical Expenses incurred after discharge of Convict—The Department has taken no steps towards obtaining a special Order in Council authorizing this payment, but the Deputy Minister of Justice stated that as the payment was included in the Supplementary Estimates for 1929-30, it was, as a matter of course, approved by Council at that time.

Page 322—Payments for transportation not in accordance with provisions of Order in Council regarding Travelling Expenses—This question was again made the subject of correspondence during the year, which is precised on page 330 of this volume under the head of " Vouchers not furnished for Travelling Expense Accounts."

Page 322—Payments to Annuitants under Last Survivor Contracts—I am informed that the Labour Department has asked the Department of Justice whether an Order in Council or an amendment to the Annuities Act is required to legalize the practice of paying instalments of annuities under joint contracts by cheques drawn in favour of one annuitant only, but that no opinion has as yet been given.

Page 323—Purchase of Automobile—The Treasury Board, to whom the matter was referred by the Department of Labour, did not consider that a further Order in Council was necessary.

Page 324—Cheques not numbered or destroyed in accordance with Treasury Board Regulations—The instructions issued by the Department of Marine directing all agents to adhere strictly to the provisions of the Minute appear to have been fully observed except by the Sorel Shipyards and the agent at Prince Rupert. The department advised me that instructions had again been issued in these two cases.

Page 324—Purchase of Pneumatic Tools in excess of Authority—The Department of Marine has not yet informed me if an Order in Council authorizing the excess expenditure has been obtained.

Page 324—Purchase of Property without authority of the Governor in Council—The Treasury Board having communicated to me an opinion given by the Department of Justice with regard to the purchase of sites for lighthouses, I requested the Deputy Minister of Justice to explain the grounds upon which that opinion was based. In reply he enlarged on his former opinion to the effect that it does not seem necessary to obtain the approval of the Governor in Council to purchases of lighthouse sites which have already been made and completed, but that apart from such purchases of land as may be made under the provisions of the Expropriation Act, the Minister does not appear to have any authority to acquire lands and expend moneys therefor out of the parliamentary appropriation without the previous sanction of the Governor in Council (see Treasury Board Correspondence, page 278).

Page 325—Repayment of Moneys withheld from Contractors—Following an inquiry made by the Department of Labour into the rates of wages paid, a sum of $6,453.55 was retained from the amount claimed by the contractors and paid to the Department of Labour, to be distributed to the employees by the Fair Wage Officer at Halifax. The amount actually distributed was $6,451.17, the unexpended balance of $2.38 being returned to the Department of Marine.

Page 326—Advance of Pay to Warrant Officer—I have been informed by the Department that District Officers Commanding have been instructed that the practice of making advances of pay in similar cases is undesirable and must be discontinued.

Page 327—Salary of Chauffeur—No authority was obtained for the payment of salary at the rate of $1,800 from April 1, 1928, to November 30, 1929.

Page 327—Purchase of Machinery without Authority of Council—While no Order in Council authorizing the purchase in question was obtained by the Department of Public Printing and Stationery, the authority of Council was obtained for subsequent purchases of machinery.

Page 328—Insurance on "Canada House," London—Although the Department of Public Works advised me that instructions had been given to discontinue the practice of carrying insurance on "Canada House," insurance is still being carried, a premium payment of £33-15-0 having been made in 1930-31 and a similar one in 1931-32. The department has since explained that the terms of the ground lease call for carrying adequate insurance on the building.

Page 328—Employment of Clerical Staff, Exhibition Branch, London, Eng.—The procedure suggested by the Department of Trade and Commerce and agreed to by me has been put into practice and, so far, has proved satisfactory.

Overdrafts of Letters of Credit

At the close of the fiscal year it was found necessary to call attention to only one overdraft, which occurred in the letter of credit of the St. John Office of the Department of Pensions and National Health, the amount involved being less than $5,000. This is a decided improvement over previous years and indicates that the expressed policy of the Government of keeping issues of cheques within the limits of established credits is being complied with by the departments.

Accounting Conditions in Department of Indian Affairs

During the year the Department of Indian Affairs reported that an examination of the accounts of two of the Indian agents in British Columbia had been made by officials of the department who, in the one case, reported shortages to the amount of $17,783.58, of which $3,028.58 was subsequently recovered, leaving a net loss of $14,755 which affected the funds of various Indian bands and the estates of individual Indians administered by the agent, and, in the second case, a shortage of $2,164.75, which has since been recovered in full. In each instance the defalcations extended over a period of several years. Copies of the reports of the investigating officers were recently received by me.

An inspection of an Ontario agency made by my examining officers also revealed defalcations for a comparatively small amount by a clerk in the local office.

The investigations made at these three agencies disclosed inadequate accounting records, unsatisfactory banking methods, and a departmental inspection which did not include a verification of the books of account, and further, that revenue collections were not recorded or reported in the manner prescribed by Section 38 of the Consolidated Revenue and Audit Act. There is no doubt that this condition of affairs was responsible to a great degree for the above irregularities.

The current audit in my office of the accounts of 1930-31 and a survey of the methods of accounting made in the departmental offices in Ottawa have also disclosed the facts that the departmental audit called for by section 54 of the Consolidated Revenue and Audit Act has not been applied effectively and that the system of accounting is inadequate and does not provide the necessary protection for public moneys, a large number of overpayments and other errors in vouchers having been discovered in the course of the audit.

In 1928-29, following an audit of the accounts of the Indian Commissioner's office at Regina and of various agencies under his jurisdiction and also those of the New Westminster Indian Agency, I made a number of recommendations to the department with regard to the inadequacy of the accounting records at these offices and the lack of frequent inspections by competent departmental auditors. These recommendations were adopted by the department, but were applied only to the agencies in the prairie provinces, although they should have been applied to all agencies of the department. If this had been done I am of opinion that the above defalcations would have been detected earlier and would not have reached such a large amount.

In order to be able to apply a more efficient audit to the accounts relating to the Indian Trust Funds, I made several requests to the Department of Indian Affairs for various documents such as agreements of sale, leases, permits, licences, etc., and although, lately, the Department has shown greater desire to comply with my request, it has not yet done so.

At the close of the fiscal year the department transferred by letter of credit cheques a total of $13,809.45 from the 1930-31 appropriation for Indians of Ontario and Quebec to the credit of the Indian Trust Fund, to be expended in 1931-32. I informed the department that I considered that this transfer was irregular and in contravention to section 49, subsection 2, of the Consolidated Revenue and Audit Act.

Other irregularities brought to the attention of the department in the course of the year are referred to in the Precis of Correspondence on pages 326-329 of this volume.

Automobiles and Operating Costs

The expenditure on new automobiles, automobile repairs and renewals, but not including the cost of gasoline and lubricants, was $699,652.78, as shown in the Grand Summary of Expenditure by Departments on page 194 of this volume.

This expenditure shows a net decrease of $83,423.97 from the corresponding amount of the preceding year made up as follows:—in fourteen departments there were decreases amounting to $184,567.43, the largest being: Post Office, $51,860.13, Interior, $48,111.21, National Revenue, $33,180.17, while nine departments show increases of $101,143.46, made up chiefly of Penitentiaries, $40,023.26 and Agriculture, $38,562.13.

The following is a comparative statement of the automobile expenditure for the past five years:—

Year	Expenditure	Increase or * Decrease	Percentage
1926-27	$ 484,388 69	$ 140,959 91	41
1927-28	541,926 64	57,537 95	12
1928-29	634,549 10	92,622 46	17
1929-30	783,076 75	148,527 65	23
1930-31	699,652 78	* 83,423 97	11

My remarks in preceding reports with regard to the control and departmental audit of the expenditure of this nature still apply.

In connection with the audit of this class of expenditure, I purpose obtaining annually from each department an inventory of all motor vehicles, with a statement of vehicles purchased or sold or otherwise disposed of during the year.

Bonding of Government Officials

In each of my last three reports attention was directed to the absence of any definite direction as to what classes of officers should be bonded and the amount of each bond and, also, to the lack of uniformity in the methods followed by the various departments in dealing with charges for premiums on the guarantee bonds of such officers as are bonded. On page xiv of my report for 1929-30 I cited an opinion of the Deputy Minister of Justice to the effect that while under the Public Officers Act it is competent to the Governor in Council to direct that the premium shall be paid by His Majesty that Act gives no authority for the payment of premiums without the authority of either a Statute or an Order in Council.

Four of the departments subsequently applied for and obtained the authority of the Governor in Council for the payment of these premiums from their appropriations, but seven departments continued to pay the premiums on no other authority than long established practice. The attention of these departments was drawn to the necessity of obtaining the authority of the Governor in Council to make such payments.

Besides the smaller executive departments or offices which, not being to any extent either collecting or expending departments, have no officers under bonds, none of the officials in the Departments of Agriculture and of Printing and Stationery are bonded, although sufficient revenue is collected by each of these two departments to justify such precaution.

No employees of either the inside or the outside service of the Post Office Department are under bonds although section 58 of the Post Office Act directs the Postmaster General, upon the appointment of any postmaster, to require from him a bond for the faithful discharge of his duties. At present, any loss arising from the failure of any officer or employee of the department to duly discharge his duties, is made good from the Post Office Guarantee Fund established under the authority of Section 7 (*q*) of the Post Office Act.

In my last report, I also pointed out that the only existing regulations defining the circumstances under which security is required to be given appear to be those embodied in an Order in Council issued some sixty years ago, and I expressed the opinion that they should be revised so as to meet present day conditions and requirements. So far as I am aware my suggestion has not been acted upon and, consequently, the departments have no definite directions as to the bonding of their officials.

Recent inquiries and investigations conducted under my direction have convinced me that an early revision of the existing regulations in regard to bondings is essential. It appears to be the exception rather than the rule to bond those officials in the departments at Ottawa who are entrusted with the receiving and bringing to account of cash receipts. I am of opinion that the whole question as to what officials are to be bonded and the amount of the bond in each case, should be dealt with by the Treasury Board instead of being left to the discretion of the various departments.

Commercial Intelligence Service

A total amount of $749,634.48 was expended by the Department of Trade and Commerce for the Commercial Intelligence Service. The increase of $86,256.34 over that for 1929-30 is due mainly to statutory increases of salaries and to extensions of the service, new offices being opened at Belfast and Cairo. In addition, expenditure in connection with the exhibition at Antwerp, amounting to $2,884.98, was charged to this vote.

The details of this expenditure will be found on pages 18 to 23 of Part "ZZ" of Volume II.

Deferred Payments on Buildings

All instalments and interest charges falling due during the year in regard to purchases of buildings on the deferred payment plan were met, the total amount paid being $159,664.64. Payments have been completed on the Daly Building at Ottawa and the Armoury at Saskatoon. There still remain to be paid two annual instalments on the purchase price of the Ottawa Workshops, eighteen on the Regina Armoury and thirty semi-annual payments on the Westmount Armoury.

Dominion Assay Office, Vancouver

The amount of the purchases and sales of gold by the Assay Office in 1930-31 was approximately 100 per cent greater than in the preceding year, but the increase in the cost of operation was only $1,751.45, or 8 per cent.

Gold to the value of $2,098,334.38 was sold to the Ottawa Branch of the Royal Mint, on which a small profit of $734.08 was made, which was deposited as Casual Revenue. The value of gold remaining on hand on March 31, 1931, was reported as being $120,790.09.

A special local examination of the Assay Office has recently been made and my comments thereon will be forwarded to the Deputy Minister of the Department of Mines in due course.

Elections

The Dominion Election Act, as amended in 1929, provides for the completion of the enumeration in urban districts seven weeks before polling day, and of the rural registration during the fourth week preceding polling day. These provisions rendered possible the payment of a large percentage of election accounts at a much earlier date than at previous elections.

The number of polling stations in the general elections of 1930 was 2,190 more than in the election of 1926, and under the amendment to the Act in 1930, which provided for double enumeration in urban centres, the number of enumerators was increased by approximately 9,000.

The total payments, during the year, on account of the general election of July, 1930, amounted to $2,118,184.51, which was approximately $500,000 greater than the cost of the general election of 1926. This increase is attributable largely to the double enumeration, increase in the preliminary work, and increase in the number of polling stations established.

The total expenditure on account of general elections and by-elections amounted to $2,234,767.27, which involved the issue of 123,385 cheques by this office. A number of the claims submitted were disallowed altogether while others were reduced, in some cases considerably.

One of the duties devolving on me in connection with elections is the receipt, custody and return of candidates' election deposits. Of the total amount of $112,600 received, $14,800 was forfeited to the Receiver General by candidates who failed to receive the requisite number of votes.

In addition to a number of temporary clerks specially employed on the examination and payment of these accounts, whose salaries, amounting to $17,186.60, are included in the election expenditure (*see* Vol. II, Part "N," page 69), several permanent employees of this office were engaged on this work for an average period of six months; their salaries for such period, amounting to $26,781.20, were not charged to Elections but are included in the Civil Government Salaries of my office, shown in Volume II, Part "C."

I would again draw attention to the dual duties devolving on me in connection with this class of expenditure, namely the duty, under the Election Act, of taxing and paying all election accounts, and the duty, under the Consolidated Revenue and Audit Act, of auditing all expenditures.

Expenditures Resulting Directly from European War

These expenditures, exclusive of interest on any part of the Public Debt representing War Loans, are shown in the following comparative statement:—

—	1930-31	1929-30	Increase	Decrease
Adjustment of War Claims	$ 610,371 37	$ 94,995 75	$ 515,375 62	
Battlefields Memorials	144,000 00	168,966 63	.....	$ 24,966 63
European War Pensions, less Refunds credited to Casual Revenue, $24,071.68.	44,171,229 46	39,093,289 33	5,077,940 13	
Federal Appeal Board, Salaries and Expenses	87,129 71	165,653 71	.....	78,524 00
Imperial War Graves Commission	573,756 12	573,793 83	.....	37 71
Pensions and National Health:—Administration, Board of Pensions, Care of Patients and Medical Examinations, Hospitals and Clinics, Pay and Allowances	9,783,295 22	8,364,622 88	1,418,672 34	
Soldier Land Settlement—Cost of Administration	826.233 49	819,253 88	6,979 61	
War Veterans' allowances and expenses of Committee	331,362 42	.....	331,362 42	
Total	56,527,377 79	49,280,576 01	7,350,330 12	103,528 34
Net Increase	.....	.....	7,246,801 78	

Details of the expenditure of $144,000, in connection with the Battlefields Memorials, are given in Volume II, Part "Q," page 72. The payments to H. T. Jenkins & Son on account of their contract for the erection of the Vimy Ridge Monument amounted to $66,484.13, making a total of $555,192.11 paid to these contractors since 1925-26.

The total expenditures on account of Battlefields Memorials to March 31, 1931, amount to $1,773,279.71.

Experimental Farms

A summary of the revenue and expenditure in connection with the various Dominion Experimental Farms appears on page 258 of this volume. The total expenditure of $2,366,623.17, which is $227,062.77 less than that of the preceding year, includes an amount of $145,686.39 expended by the Department of Public Works for repairs and maintenance of farm buildings.

The total amount brought to account as proceeds of sales of produce was $288,521.98 of which $178,218.47 was deposited as revenue and $110,303.51 was credited to the appropriation account, thus making available for expenditure a greater amount than was granted by Parliament, a practice to which I have always strongly objected as being directly at variance with the principle of parliamentary control.

As previously reported, I have, on different occasions, and again more recently directed the attention of the department to the fact that at certain experimental farm stations it was found that a number of transactions had taken place which were not recorded in the books of the department and had not been reported to me. For that reason I was unable to make a complete and satisfactory audit of all the operations at these farms from the returns submitted to me and the practice referred to above has been found to lead in some cases to irregularities and defalcations on the part of the officers concerned. I am informed, however, that the department is now taking steps to remedy these conditions.

Imperial and Foreign Services

The following is a comparative statement of the amounts expended in 1929-30 and 1930-31 for Imperial and Foreign Services:—

—	1930-31	1929-30	Increase or *Decrease
High Commissioner's Office, London, England	$ 103,227 84	$ 118,006 91	*$ 14,779 07
Canadian Representation, Washington	81,785 45	99,676 08	* 17,890 63
Canadian Representation, Paris	78,783 61	78,872 78	* 89 17
Canadian Representation, Tokyo	78,064 99	74,959 42	3,105 57
Canadian Representation, Geneva	24,637 27	22,482 07	2,155 20
Contribution to Expenses of League of Nations	184,169 73	171,481 53	12,688 20
Expenses of Canadian Delegates to the Assembly, Council and Commission of the League of Nations	19,887 46	19,333 34	554 12
Total	570,556 35	584,812 13	* 14,255 78

The appropriations relative to these expenditures and the grants and expenditures thereunder appear in the Appropriation Accounts on page 24 of this volume, while the details of the expenditures are given in Part "E" of Volume II.

In addition to the above expenditures by the Department of External Affairs in connection with the High Commissioner's Office, the Department of Public Works expended $40,758.92 in 1929-30 and $38,525.09 in 1930-31, for rent, repairs, etc., for the Canada Building, London, England.

Interest Payments and Redeemed Bonds Audit

The audit of interest payments and of cancelled securities called for by subsection 2 of section 18 of the Consolidated Revenue and Audit Act and by Treasury Board Minute of January 20, 1925, was carried out along the lines indicated under this heading in previous reports. Statements in a summary form of the payments of interest and of bond redemptions are included for the first time with the Misccellaneous Statements on pages 267 and 268 of this volume.

The following is a brief summary indicating the extent of the work involved in carrying out these audits:—

Coupons, Cheques, Bonds, etc.—number handled	7,692,152
Interest cheques	$ 36,402,992 83
Interest coupons counted and valued	$ 67,760,838 06
Redeemed bonds examned	$ 45,210,234 72
Transferred and exchanged bonds and coupons of current issues, bonds and coupons not required for issue, scrip, etc., examined	$392,058,524 96

As a result of the closer co-operation extended in recent years by the officers of the Finance Department it is now possible to apply the data accumulated from year to year, as the current audit proceeds, to a final audit of each loan as it matures. A comprehensive audit is made covering the certificates of the engraving company and the loan records of the department in respect to the redemption, transfer, exchange and surrender for cancellation of all securities of each issue engraved and delivered to the Finance Department, and an agreement effected of the amount of interest accrued over the period of the loan with payments by individual cheques, redemptions of coupons and balances shown on the records of the department as due for outstanding coupons. Up to the present time nine matured domestic loans to a total of $306,067,300 principal and $60,915,971.75 interest and nine matured New York loans to a total of $405,000,000 principal and $69,052,782.09 interest have been finally audited, adjusted, balanced and agreed with the loan records of the department.

King's Printer's Advance Accounts

In accordance with the provisions of the Public Printing and Stationery Act (R.S.C. 1927, Chap. 162) an examination was made of the stock records for the fiscal year 1930-31, and a physical test applied at the close of the year to the following: stationery supplies, $102,189.63; printing supplies, $61,589.08; paper stock, $88,994.83. The value placed on the divisional stores and work in process brought the total amount of the inventory up to $467,941.83, as shown in the following comparative statement, and also on pages 224 and 225 of this volume.

—	1930-31	1929-30	Increase or *Decrease
Inventory, Printing Branch—			
Printing supplies	$ 61,589 08	$ 67,507 03	$ * 5,917 95
Paper Stock	88,994 83	78,499 96	10,494 87
Divisional Stores	8,492 24	8,402 76	89 48
Work in Process, etc	206,676 05	189,746 58	16,929 47
	365,752 20	344,156 33	21,595 87
Inventory, Stationery Branch—			
Stationery Supplies	102,189 63	127,952 00	* 25,762 37
Total Inventory	467,941 83	472,108 33	* 4,166 50

Although the Condemnation Board, of which the King's Printer is chairman, has made some progress during the past year in reducing the large quantity of obsolete and inactive stock of Stationery and Printing Supplies on hand, it is advisable that further attention be given to this class of stock, as prolonged storage, in addition to increasing the cost of maintenance and handling, may result in losses by deterioration.

An examination was also made of the stock and records of the Division of Documents, and recommendations were made towards effecting a more efficient control of the stock. In this connection reference is directed to subsection (*c*) of section 5 of the Public Printing and Stationery Act, which directs that the Department of Public Printing and Stationery shall be charged exclusively with " The sale of all books or publications issued by order of both houses of Parliament or by any department of the Government," and to subsection 2 of section 19 of the Act, which directs that " The Superintendent of Stationery shall also have charge of the sale of all the official publications which are issued for sale, as well as of the distribution of all public documents and papers to the officials and other persons who are entitled to receive the same without payment." Notwithstanding these provisions some departments are still distributing a large quantity of Government publications. In my opinion, the centralization of the distribution of all Government publications in the Division of Documents of the Department of Public Printing and Stationery, as contemplated by the Act, would result in greater efficiency and at the same time bring about a reduction in expenses, that division being equipped with modern appliances for distribution purposes.

The total amount due the King's Printer, by departments at the close of the fiscal year, was $4,924, while the corresponding amount for 1929-30 was $437,243.89, and for 1928-29, $293,936.37. This is evidence that the measures taken before the close of the fiscal year have had the effect of putting an end to a practice to which I strongly objected and to which I called attention in my reports of preceding years, as I considered that the non-payment of the accounts during the year in which they had been incurred not only defeated the purpose of sections 40 and 49 of the Consolidated Revenue and Audit Act but also necessitated unduly large advances being made to the King's Printer.

The amount of printing, lithographing, etc., ordered through and paid for by the King's Printer, but executed in outside establishments, decreased slightly from $461,583.79 in 1929-30 to $456,449.44 in 1930-31.

In my last report, I mentioned the difficulties in the application of the Public Printing and Stationery Act as regards the purchase of supplies, and stated that, in my opinion, it would be in the interest of the public service if definite regulations, passed on the recommendation of the King's Printer, were laid down for the guidance of departments. This matter, which was referred to the Treasury Board, is still under consideration.

Financial Statements relating to the King's Printer's Advance Accounts will be found on pages 224 and 225 of this volume, and the details thereof in Part " T " of Volume II, pages 9 to 15.

Land Settlement Accounts

Disbursements for the year 1930-31, in connection with the several Land Settlement schemes, after deduction of reimbursements, by the Imperial Government, are given below with the corresponding figures for 1929-30.

—	1930-31	1929-30
Immigration and Colonization		
Empire Settlement Scheme—		
Administration	$ 93,645 84	$ 139,293 89
Assisted Passages—		
Grants, including Provincial Government Schemes	190,924 43	502,183 34
Loans	4,776 67	15,042 29
	289,346 94	656,519 52
Soldier Settlement Board		
Soldier Land Settlement—		
Administration	826,233 49	819,253 88
Cash advances to settlers	505,810 78	602,348 58
Cash advances *re* soldier farms for general land settlement	261,891 49	343,250 49
Permanent improvements on purchased land	496 70	73 90
	1,594,432 46	*1,764,926 85*
General Land Settlement—		
Administration, including aftercare of settlers	474,094 06	542,867 98
Cash advances to settlers *re* improvements, insurance, etc	114,065 33	127,460 55
	588,159 39	*670,328 53*
Total	2,182,591 85	2,435,255 38

Statements of the several Land Settlement accounts will be found on pages 209, 230 to 232 and 261 to 263 of this volume, and remarks on the various settlement schemes are given below.

Empire Settlement Scheme, Assisted Passages.—As intimated in my report, last year, the audit was continued, under my direction, of the reconstructed accounting records maintained by the department in connection with this Scheme. The period covered was for the four years from April 1, 1926, to March 31, 1930, with a revision of the accounts for the three preceding years. My comments thereon were transmitted to the department on June 8, 1931, together with my report for the Secretary of State for Dominion Affairs, as called for by the agreements entered into prior to 1930; the subsequent agreements do not call for such report.

The Balance Sheet of the Scheme as at March 31, 1930, and a statement showing a summary of the Receipts and Disbursements to March 31, 1930, will be found on page 261 of this volume.

The following is a statement of the loans granted since the inception of the Scheme to March 31, 1930:—

—	Total Loans	Repayments and Rebates	Loans Outstanding
Nominated Persons	$ 537,944 46	$ 388,366 24	$ 149,578 22
Hebrideans	55,924 57	2,866 66	53,057 91
Household Workers	418,261 54	365,137 41	53,124 13
Total	1,012,130 57	756,370 31	255,760 26

Included in the above mentioned statement are loans, the repayments of which are collected through the Salvation Army and the Ontario Government as follows:—

—	Loans	Repayments	Balance
Salvation Army	$ 132,638 98	$ 121,158 12	$ 11,480 86
Ontario Government	127,684 33	92,412 71	35,271 62

An agreement with the Imperial Government dated January 30, 1931, amended the agreement of 1930 and extended its operation for one calendar year to December 31, 1931. This amended agreement temporarily suspended the operation of the Schedule under which assistance is given to Household Workers.

Tripartite Agreements.—During the year, the Dominion Government contributed a total amount of $8,160 to the provinces of Nova Scotia, Ontario, Manitoba, Saskatchewan and British Columbia, on account of 824 boys who passed through the respective provincial farms established in accordance with the joint agreements between the Imperial, Dominion and Provincial governments for the maintenance of provincial farms for the training of boys from the United Kingdom.

British Ministry of Labour.—Agricultural Trainees—The number of these trainees who arrived in Canada during the year, for placement on farms was 971. A total amount of $14,309.86 was paid from the Empire Settlement Scheme vote for their rail fares and maintenance, of which $5,971.43 was repaid by the Imperial Government, leaving a charge of $8,338.43 against the vote as the net expenditure by the Canadian Government.

Establishment in Great Britain of Hostels for Training Girls for Domestic Service.—Payments amounting to $5,200 were made to the Imperial Government from the Empire Settlement Scheme vote, in respect of 260 girls who completed their training at established hostels and sailed for Canada, and an amount of $1,305, received from provincial governments who co-operated in placing the trainees, was credited to this vote.

Cottage Scheme.—The revised agreement referred to in my last report has now been received. Under this agreement all expenditures for insurance, repairs, etc., to March 31, 1930, are borne by the Canadian Government, while those subsequent to that date are to be met equally by the two governments. The liability of the British Government in connection with this scheme ceases on May 31, 1937.

An amount of $2,116 received from sales up to March 31, 1930, has been transmitted to the British Government. A further amount of $1,634 has since been received from the sale of fifteen more cottages.

Soldier Land Settlement Loans.—The amount remaining due from soldier settlers on account of principal of loans as at March 31, 1931, was $56,894,810.95 which is $10,293,013.69 less than the amount outstanding on March 31, 1930. This reduction is made up as follows:—

Reduction in charges for live stock	$ 638 00	
Reduction in land revaluation	995,640 81	
		$ 996,278 81
Rebate of 30 per cent of indebtedness		8,598,703 94
Transfers to General Land Settlement		275,403 14
Excess of repayments of principal over amounts loaned and advances made durng the year		422,627 80
Total		$10,293,013 69

The above amount of $996,278.81 was written off as a charge against the Consolidated Revenue Fund under authority of sections 67 and 68 of the Soldier Settlement Act (R.S.C. 1927, chap. 188) and deducted from the amount of $17,645,236.76 appearing in Schedule "N" to the Balance Sheet of the Dominion of March 31, 1931, among the Miscellaneous Investments and Other Accounts (non-active) which is now reduced to $16,648,957.95 representing, approximately, 29 per cent of the total amount due by soldier settlers on March 31, 1931.

The amount of $8,598,703.94 was written off as a charge against Consolidated Revenue Fund under authority of section 70 of the Soldier Settlement Act, and $275,403.14 was transferred to General Land Settlement, representing the value at which lands, previously held under loans to soldier settlers, were sold to settlers under the 3,000 Family Settlement and other schemes.

The money collected from soldier settlers, during the year, on account of loans was $1,884,900.12, of which $642,910.30, representing interest, was credited to Revenue as Interest on Investments, a decrease of $977,407.48 as compared with the year 1929-30, and the balance of $1,241,989.82 was credited to this account as repayments of principal, a decrease of $773,531.81 when compared with the collections of the preceding year.

The new loans and advances to soldier settlers amounted to $819,362.02, which is $175,598.01 less than the loans made in 1929-30. This amount includes $261,891.49 expended in preparing repossessed lands for General Land Settlement.

General Land Settlement.—Advances to British migrants under the 3,000 Family Settlement and other schemes from their inception to March 31, 1931, are summarized below:—

—	Advances to March 31, 1930	Advances in 1930-31	Total advances to March 31, 1931
Value at which lands held by soldier settlers were transferred to migrants	$ 8,139,041 89	$ 275,403 14	$ 8,414,445 03
Value of lands acquired by purchase, sold to settlers	238,352 35	1,450 10	239,802 45
Special cash advances	212,407 75	114,065 33	326,473 08
	8,589,801 99	390,918 57	8,980,720 56
Less—Repayment by migrants	144,271 80	96,444 77	240,716 57
Rebate of 30 per cent of indebtedness	.....	681 62	681 62
	144,271 80	*97,126 39*	*241,398 19*
Total	8,445,530 19	293,792 18	8,739,322 37

The amount of $681.62 was written off as a charge against the Consolidated Revenue Fund under authority of section 70 of the Soldier Settlement Act. This represented a rebate of 30 per cent of the indebtedness of a soldier settler who purchased a vacant property of the 3,000 Family Settlement Scheme and whose loan is carried in General Land Settlement.

The books in connection with the 3,000 Family Settlement Scheme and the New Brunswick Scheme for the year ended March 31, 1931, were audited under my direction and comments thereon were forwarded to the department together with my report to the Secretary of State for Dominion Affairs as called for by the agreements. The Balance Sheet and Cash Accounts of these two schemes will be found on pages 262 and 263 of this volume.

Repatriation Work of the Province of Quebec.—The total cost of the repatriation scheme to the Province of Quebec was $139,069.74 towards which the Dominion Government contributed $50,000, the maximum allowed under the agreement which had been renewed for the year 1930-31, from the vote for Immigration Contingencies.

Emergency Relief.—In 1930 the Governments of Canada and Great Britain entered into an agreement, terminating on December 31, 1930, for providing financial assistance, when required, to suitable persons during the first twelve months after their arrival in Canada. The scheme was restricted to persons who had arrived in Canada after December 31, 1928, under the Assisted Passage Scheme, or who were British Ministry of Labour Agricultural Trainees. Expenses under this agreement are shared equally between the two Governments except in the case of migrants who came to Canada under the auspices of a Provincial Government or Voluntary Society when the Dominion Government's portion is shared with the Provincial Government or the Voluntary Society concerned.

Under this agreement $2,224.15 was expended of which $543.42 was contributed by Provincial Governments and Voluntary Societies, leaving a net amount of $1,680.73 disbursed by the department, of which $1,112.12, or one-half the total expenditure, is to be recovered from the British Government.

Red Cross Fund for Emergency Relief.—For several years there has been in existence a special fund, administered by the Canadian Red Cross Society, for assisting, in cases of emergency, families settled under the 3,000 Family Settlement Scheme, who have been in Canada for over one year. The fund is replenished from time to time with money provided by the Canadian and British Governments. The last Canadian contribution was in 1929-30 when an amount of $1,622.22 was paid to the Society and charged to the Empire Settlement Scheme vote, the British Government contributing a like amount.

During 1930, relief to the extent of $2,556.20 was granted from this fund by the Canadian Red Cross Society. The balance in the hands of the Society, on December 31, 1930, was $3,333.81.

Legal Services and Disbursements, Including Taxed Costs

A statement of payments for legal services, disbursements and taxed costs will be found on pages 240 to 247 of this volume. The total expenditure for the year was $363,586.88 or $92,918.53 less than that for 1929-30, the amounts being as follow:—

—	1930-31	1929-30	Increase or *Decrease
Legal Services and Disbursements	$ 355,323 07	$ 449,894 76	*$ 94,571 69
Taxed Costs	8,263 81	6,610 65	1,653 16
Total	363,586 88	456,505 41	* 92,918 53

Loans, Subsidies, Grants, etc.

A classified statement of the Loans, Subsidies and Grants, etc., made during the fiscal year appears on pages 236 to 239 of this volume. The total amount of Subsidies and Grants shows an increase of $12,796,799.31, due chiefly to increased subsidies to provinces, and to railways under the Maritime Freight Rates Act, and also increased expenditures on account of Old Age Pensions.

I have again to report that there are still a few grants, the expenditure of which is not accounted for to the government, made from general votes which contain no permissive clause.

Post Office Account

The practice referred to in my report of last year regarding this account was subsequently the subject of an exchange of correspondence with the Department and the Treasury Board which is published on page 280 of this volume.

Relief to Creditors of the Home Bank

The final accounting for advances to the Liquidators and to the Commissioner under the Home Bank Creditors Relief Act 1925 was shown in my report for 1929-30 on page xxiii of Volume I, and it was there indicated that the Liquidators and Commissioner had remitted $16,296.43 which was placed in a special Suspense Account. An amount of $1,217.84, representing outstanding cheques subsequently paid, was debited to this account, leaving a balance of $15,078.59, as at March 31, 1931.

Royal Canadian Mounted Police

In my last report I referred to the considerable increase in the expenditure of this Department, which was due mainly to the new duties of policing the Province of Saskatchewan. The total expenditure for this fiscal year, including the cost of the extra duties for the whole year, was $3,166,978.34, which is an increase of $66,152.79 over that of 1929-30.

Details of both revenue and expenditure for 1930-31 are given in Part "X" of Volume II of this report.

Sinking Funds

The amounts available in 1930-31 for sinking fund purposes in connection with certain London Loans were:—

Annual contribution of one-half of one per cent of principal of loans	$1,272,263 60
Interest on Sinking Fund investments (London Loans)	1,940,098 08
Total	3,212,361 68

Dominion of Canada sterling bonds of the par value of $3,673,666.19 were purchased at a cost of $3,212,361.68, including $9,347.73 brokerage and transfer charges. These securities are carried in the Sinking Fund Accounts at their par value, the net discount of $470,652.24 being, as in previous purchases, credited to the current year's revenue (see Vol. II, Part "F," page 4).

The par values of the securities held as sinking fund investments for the London Loans, as at March 31, 1931, compared with those held on March 31, 1930, were as follow:—

—	March 31, 1931	March 31, 1930	Increase
1909-34—3½ p.c. stock	$16,148,519 37	$15,396,154 12	$ 752,365 25
1930-50—3½ p.c. stock	27,632,182 56	25,772,059 93	1,860,122 63
1940-60—4 p.c. stock	14,392,637 08	13,331,458 77	1,061,178 31
Total	58,173,339 01	54,499,672 82	3,673,666 19

The interest on bonds and cash held by the Bank of Montreal, at Montreal, for sinking funds of the 1916-31 and 1917-37 domestic War Loans amounted during the year to $81,652.65. The securities and cash held on March 31, 1931, for the sinking fund of these two loans, as compared with those held at the close of the preceding fiscal year, were:—

—	March 31, 1931	March 31, 1930	Increase
War Loan Bonds, 1916-31	$ 1,211,300 00	$ 1,211,300 00	
War Loan Bonds, 1917-37	379,800 00	379,800 00	
Cash (accumulated interest)	161,953 53	80,300 88	$ 81,652 65
Total	1,753,053 53	1,671,400 88	81,652 65

Subsidies to Provinces

Payments to the several provinces of the statutory subsidies amounted to $17,435,736.12 which is $4,938,777.62 greater than in the preceding year. This marked increase is due mainly to adjustments incidental to the return of their natural resources to the three western provinces, including a payment to the Province of Manitoba of $4,822,842.72 being the amount payable under section 22 of the agreement of December 14, 1929, as compensation for the period 1870 to 1908 during which that province received no allowance in lieu of public lands.

The amount of $93,750 retained last year from subsidy payments to the Province of Alberta to be applied in adjustment of the overpayments to that province in 1914, 1915 and 1916 was included in the subsidy payments for this year. The terms on which these overpayments are to be adjusted have not been finally determined.

The provinces of Nova Scotia, New Brunswick and Prince Edward Island were also paid the amounts provided by Vote 259 in the Appropriation Act for 1930-31 as supplementary grants pending a general reconsideration of provincial subsidies.

Travelling Expense Accounts

Much difficulty has been experienced in the past in the examination of accounts for travelling expenses, especially those rendered on a basis of actual expenses, owing to the absence of definite and comprehensive regulations, laid down by proper executive authority, to direct officials in rendering expense accounts and to guide me in examining them. Practically the only executive direction with regard to such accounts is found in an Order in Council of February 6, 1893, which contains the following—" there shall be paid to all officers travelling on public service for the Government of Canada their actual reasonable travelling and living expenses." A comparatively small number of officials have from time to time been exempted from the application of this regulation by Orders in Council granting them a stated per diem allowance to cover living expenses. No indication was given in the above regulation or at any subsequent time as to the meaning to be placed on the word " reasonable " or as who should judge as to the reasonableness or otherwise of any particular item in an account. A charge which one department considered reasonable might in another department be disallowed, or I might regard as unreasonable a charge which the department considered should be allowed. The absence of definite regulations has resulted in a great lack of uniformity on the part of officials in rendering expense accounts and in making it very difficult for me to exercise such control over expenditures of this nature as is desirable.

The advisability of uniformity and systematic control was felt some years ago, as is evidenced by an Order in Council passed on November 7, 1913, which sets forth, *inter alia*, " the Minister (of Finance) is of the opinion that it would be in the public interest to have all the travelling expenses of the officials at Ottawa paid out of the Civil Government Contingencies of the respective departments. The expenditure would thus be made by the Accountant of Contingencies and would secure that uniformity and control in the outlay which is desirable." While this regulation has had the effect of introducing a certain amount of uniformity into these accounts it leaves a great deal to be desired, as in practice it has been applied, generally speaking, only to such Ottawa officials as are paid from Civil Government votes and not to those paid from outside votes whether employed at Ottawa or elsewhere. Moreover I understand that the Accountant of Contingencies has experienced the same difficulties as I have in not being able to refer to any definite regulations to give force to objections raised by him. It might be noted in this connection that the total amount paid for travelling expenses in 1930-31 was $4,579,401.28 of which only $276,818.52 was paid from Civil Government Contingencies.

The rapid growth in recent years of the use of the automobile as a means of transport has introduced new features into the question of these expenses. In many departments, officials are allowed in certain cases to use their own cars when travelling on government service, for which they are paid, in some cases a monthly allowance, in other cases an allowance based on the mileage. These allowances, with perhaps a few exceptions, are determined by the departments concerned and are far from being uniform. While I recognize the fact that such use of privately owned automobiles may in some cases be a real economy, especially of time, there is a tendency, very difficult to check, to abuse the privilege by the use of automobiles on long trips and in other cases where ordinary rail transportation would be more economical. Another new feature that will have to be seriously considered in the near future is the increasing use of the airplane as a means of transportation.

Among other difficulties which I have met in the examination of these expense accounts may be mentioned the following:—lack of a standard form for rendering accounts; lack of sufficient detail in rendering accounts; insufficient evidence that amounts charged were actually expended; charges for compartments and drawing rooms on sleeping cars; charges for personal laundry and valet service.

It has been found especially difficult to deal with accounts rendered by members of Commissions and similar bodies, who, not being regular government officials, are not cognizant of the requirements and in many cases give very meagre details of their expenses. In several instances I have had occasion to object to the form of these accounts, but often with little success.

Realizing the necessity for more definite regulations to govern these expenses, I recently submitted for consideration and possible adoption a tentative set of these regulations which, I understand, have been discussed with the accountants of certain departments, and are now under consideration by the Finance Department.

Unemployment Relief

The Unemployment Relief Act, 1930, provided a sum not exceeding $20,000,000 for the relief of unemployment to be paid out of the Consolidated Revenue Fund of Canada for such purposes and under such terms and conditions as might be approved by the Governor in Council. Of that amount the sum of $18,842,962.35 was allocated by the Governor in Council to specific purposes, leaving a balance of $1,157,037.65 which lapsed on March 31, 1931, in accordance with section 5 of the Act.

Claims submitted by the several provinces, the Yukon Territory, the Department of the Interior, the railways, etc., were certified in accordance with the Act and regulations made thereunder and all payments were approved by the Governor in Council before payment. By arrangement with the Department of Finance the claims were submitted to this office for audit before the cheques were issued.

The following is a summarized statement of the amounts allocated and of the expenditures in connection with the various classes of relief, the details of which will be found in Volume II, Part " M," page 11.

—	Amounts Allocated	Amounts Paid
Direct Relief	$ 4,000,000 00	$ 384,007 40
Administration of the Act	100,000 00	16,582 32
Railway Grade Crossing Fund	500,000 00	500,000 00
Miscellaneous	14,242,962 35	
Public Works		2,695,155 56
National Parks		56,996 81
Trans-Canada Highway		78,529 55
Railways—Interest on estimated cost of works		698,381 82
Rebates on shipments of live stock		2,001 61
		3,531,065 35
Total	18,842,962 35	4,431,655 07

Of the amount of $500,000 paid to the Board of Railway Commissioners to supplement the Railway Grade Crossing Fund only $32.96 was expended by the Board during the year, as is shown on page 229 of this volume. The balances of the other amounts allocated, remaining unexpended at the close of the fiscal year, did not lapse but, in accordance with section 5 of the Act, were available for expenditure during the current fiscal year up to dates determined by the Governor in Council.

Unexpended Balances of Advances due by Government Officials and Others

As intimated on page xiii of the Introduction to my report of 1929-30, increased attention has been given to the question of advances to departmental officials and others and to the audit of these accounts, and inquiries have been made into the methods followed by the departments in dealing with them. The result of my inquiries into the different classes of advances is given below, followed by remarks on the subject of advances in general and on the balances outstanding at the close of the fiscal year.

Advances for Departmental Petty Cash Expenses—Each one of these advances, which are all under the control of the Accountant of Contingencies, is required by him to be accounted for before a new advance is issued.

Advances for Expenditures at Local Departmental Agencies or Offices—These advances are generally made under the imprest system which calls for a monthly accounting. As a rule the amount advanced is such as is sufficient to meet expenditure for six weeks or two months but this rule has not been applied throughout and I have had occasion to draw attention to cases in which the advance was considerably in excess of ordinary requirements. The Department of Indian Affairs has not adopted the imprest system but makes separate advances for specific purposes so that an agent may have on hand considerable sums received at various times to be expended on different services, and in many cases it has been found that several months had been allowed to elapse between the receipt of the advances and the accounting therefor. This is to be deprecated as it permits of irregular practices and misapplication of funds which may result in losses of public moneys.

Advances for Travelling Expenses—An Order in Council of February 6, 1893, directs that all advances for travelling expenses shall be accounted for within one month from the conclusion of the trip, and a subsequent order of March 4, 1897, directs that all advances to officials of the several departments, made for travelling expenses out of the votes for Civil Government Contingencies, shall be accounted for at the end of each quarter. While these regulations, so far as they relate to advances made out of Civil Government Contingencies are, as a rule, observed, there is, in many cases, undue delay in accounting for advances made directly by the departments, months often elapsing between the granting of an advance and the accounting therefor, and in a number of instances the advances have not been accounted for until long after the closing of the fiscal year in which they were made. In a number of such cases I have had to call repeatedly for an accounting of these advances.

Advances to Others than Government Officials—The majority of these advances are made to lawyers or legal firms on the recommendation of the Department of Justice by whom the legal accounts, when rendered, are taxed.

These advances are frequently carried to the following year as it may happen that the case is not concluded by the close of the fiscal year in which the advances were made.

No comprehensive regulations, applicable to all departments, have at any time been prescribed with respect to the granting of and accounting for advances, with the result that there is a great lack of uniformity in departmental practices in this regard, irregularities of greater or less seriousness, which might have been prevented, having occurred in many cases, due to or arising from the following causes: Advances issued a considerable time before any expenses are incurred; advances of amounts noticeably in excess of probable requirements; advances subsequently refunded in full, no expenditure having been incurred; issue of further advances before previous advances have been fully accounted for; advances to employees of other departments; advances from different votes; delay in accounting for advances and in refunding unexpended balances; advances carried forward to the following year.

These practices, in addition to being wrong in principle may result in actual loss to the government or in the advances being temporarily diverted to private purposes, as would appear from the fact that in certain cases brought by me to the attention of departments the balances, instead of being refunded promptly in full, were repaid in monthly instalments. In one department in particular there has been great laxity in the past, excessive advances having been made, which were reimbursed only after I had repeatedly requested that action be taken to obtain a settlement, which led, in one instance, to the retirement of the delinquent officer.

In order to effect a satisfactory control over these accounts all unexpended balances of advances should be refunded promptly and never later than the close of the fiscal year in which the advance was made. If in exceptional cases it were found that to insist on the refunding of an unexpended balance at the close of a fiscal year would interfere with the duties of an official by leaving him without funds for the time being, he should be required to make a full accounting at some earlier date.

Early in the current fiscal year I notified the various departments that, in accordance with section 52(2) of the Consolidated Revenue and Audit Act, I had fixed May 10, 1931, as the last date for the settlement of all balances unexpended or unaccounted for at the close of the fiscal year, and later on I requested the departments to furnish me with statements of all balances which still remained unaccounted for at that date.

The statements submitted by the departments in response to my request showed, after certain adjustments had been made in my office, that the total amount remaining outstanding was over $250,000, the greater part of which was accounted for after the close of the year, but that a total of $34,074.76, which includes a sum of $22,743.55 due by surveyors in connection with work performed prior to 1906, was considered by the departments as uncollectible.

While there can be no doubt that this large amount outstanding at the end of the fiscal year 1930-31 was due, mainly, to unwarranted delay on the part of officials in rendering expense accounts and refunding unexpended balances, it would appear from explanations submitted by the departments that it arose, in part, from the fact that no sums were available for the services of 1931-32 until April 16, 1931, when assent was given to an Interim Supply Bill covering one-sixth of the main estimates. As only a limited amount of money was thus

made available, it was felt in a number of departments that if officials were ordered to settle outstanding advances by May 10th, the work of the department might be seriously hindered as a considerable time might elapse before new advances were issued.

Unforeseen Expenses

The expenditures from the vote of $80,000 for Unforeseen Expenses, which amounted to $57,310.52, were all authorized by the Governor in Council as required by the terms of this vote. A summary of these expenditures, by departments, appears on page 49 of this volume.

Federal District Commission

The accounts of the Federal District Commission for 1930-31 were audited by me as required by section 18 of the Federal District Commission Act, 1927. The following statements of the operations of the Commission will be found on pages 200 to 205 of this volume: (*a*) Statement of Receipts and Disbursements; (*b*) Comparison of approved Estimates and Expenditures, and; (*c*) Summary of Expenditures to March 31, 1931.

In my preceding report I had occasion to refer to expenditures in excess of the amounts approved by the Governor in Council. The comparison of approved estimates with expenditures in this year shows some improvement in this respect. Over-expenditures shown on the statement amount to $9,256.17 but this amount includes $7,577.67 which I am informed represents the value of materials at the workshop which could not be utilized on any project before the books were closed.

The accounts for the year exhibit certain improvements following the adoption of some of the recommendations made by me in my report to the Minister of Finance based on a special survey made in 1929 of the accounting methods employed by the Commission. It is necessary, however, to state that there is still room for improvement particularly in the matter of recording and accounting for cash receipts.

Government Employees Compensation Act

An amount of $436,501.01 was expended under the authority of this Act, which is $16,125.10 less than in the year 1929-30. Details of this expenditure will be found in Part " W " of Volume II, pages 14 to 19.

The payments there shown for compensation to employees of the Canadian Government Railways are to December 31, 1930, only, as subsequent claims were paid by the Canadian National Railway.

International Fisheries Commission

The disbursements during the year on account of the International Fisheries Commission amounted to $62,874.96, details of which will be found in Volume II, Part " FF," page 22. Of this amount $62,751.46 was borne equally by the Canadian and United States governments as joint expenses.

Marine Biological Board

The practice, referred to in my last report, of the retention by the Marine Biological Board of the unexpended balance of advances paid over to them by the department was continued during the fiscal year 1930-31, and the unexpended balance carried forward to 1931-32 was $35,937.39, as compared with $109,411.51 to 1930-31, and $24,877.43 to 1929-30.

I referred this matter to the Treasury Board who obtained from the Department of Justice an opinion to the effect that consideration should be given to the question of amending the Biological Board Act with the view of making clear the meaning of that Act as regards this point. A copy of the correspondence with the Treasury Board will be found on pages 283 to 285 of this volume.

Complete details of the receipts and expenditure of the Board are given in Volume II, Part " FF," page 22 of this Report.

Pacific and West Indian Cables

Since my last report, the department has furnished me with the following particulars regarding the sale of the Pacific and West Indian cable undertakings to the Imperial and International Communications, Limited, referred to in my last report (Volume 1, page xxvii):—

Pacific Cable—The gross proceeds of the sale, including £39,913-8-0 accrued interest, were £556,399-8-0, which amount was distributed among the partner governments as follows:—

United Kingdom	5/18 —	£154,555-7-9
Canada	5/18 —	154,555-7-9
Australia	6/18 —	185,466-9-4
New Zealand	2/18 —	61,822-3-2
Total		556,399-8-0

From Canada's share of £154,555-7-9, there was deducted £31,983-5-7, its proportion of the liability in respect of the West Indian undertaking as shown below. The balance of £122,572-2-2, with £57-14-8 interest, was deposited to revenue and credited to the following accounts:—

Post Office Revenue, 1929-30—			
October, 1929	£105,421-11-4	or	$518,726 81
April, 1930	14,990-17-4	or	72,935 06
			591,661 87
Casual Revenue, 1930-31—			
May, 1930	2,217-8-2	or	10,773 82
Total	122,629-16-10	or	602,435 69

As mentioned in my last report, page xxviii, I pointed out to the department that the entire proceeds of this sale should have been reported as Casual Revenue but as the accounts for 1929-30 were then closed, only the amount received in 1930-31 was credited to Casual Revenue.

West Indian Cable—The entire receipts from the sale of this undertaking were paid to the National Debt Commissioners (Great Britain) in reduction of the outstanding indebtedness to that body, the amount realized being as follows:—

Sale price	£300,000– 0–0
Accrued interest	7,556–10–9
Gross proceeds	307,556–10–9
Less—Annuity payment, Dec. 20, 1928	26,083–18–0
Net proceeds to be applied against debt	281,472–12–9

After taking into account the above payment to the National Debt Commissioners, the outstanding liability in respect of the West Indian undertaking on September 30, 1929, was £105,145-0-9, of which sum Canada's proportion (80/263) was £31,983-5-7. This amount was deducted from Canada's share of the proceeds of the sale of the Pacific cable undertaking as stated above.

Research Council

The sum of $499,970.79 was expended by the Research Council out of the parliamentary appropriation, being an increase of $101,714.19 over that in 1929-30. Of this amount $142,633.67 was handed over to Special Committees as grants for assisted researches. In addition, $18,758.39, made up from contributions, proceeds from sales of cattle purchased for experimental purposes, bank interest, etc., together with $20,972.23 from the Grain Research Fund, was also handed to the Committees.

After transferring from the Grain Research Fund to the Grain Research Committee the above mentioned amount of $20,972.23, which included bank and bond interest and the premium received on the sale of $10,000 bonds, there remained in the Fund $180,000 of Dominion of Canada bonds, as at March 31, 1931.

Grants for Assisted Industrial and Scientific Researches remaining unaccounted for as at March 31, 1931, amounted to $152,233.31, as compared with $202,502.53 in the preceding year.

Detailed statements of the operations of the Research Council during the fiscal year are given on pages 27 to 35 of Part "ZZ" in Volume II of this report.

Transfer of Natural Resources to the Western Provinces

During the year, effect was given to the various Acts passed at the first parliamentary session of 1930 for the transfer of their respective Natural Resources to the four western provinces.

Each of the agreements entered into between the Dominion and the Provinces and approved of by Parliament contains the provision that all payments received by the Dominion Government prior to the date of the Act coming into force shall belong to Canada and all sums due or becoming payable on or after such date shall belong to the Province. In accordance with that provision no revenue derived from the lands transferred accrued to Canada from and after the following dates upon which the Acts became effective: Manitoba, July 15, 1930; Saskatchewan, October 1, 1930; Alberta, October 1, 1930; British Columbia, August 1, 1930.

The effect which the transfer had on the revenue of the Department of the Interior is shown in the following comparative statement of the collections for the years 1929-30 and 1930-31 by the branches affected:—

Branch	1929-30	1930-31	Decrease	Per cent
Lands Patents	$ 671,060 68	$ 217,760 76	$ 453,299 92	67·55
Timber and Grazing	1,131,748 42	493,877 13	637,871 29	56·36
Mining Lands	1,638,597 74	538,129 95	1,100,467 79	67·16
Forestry	202,484 18	86,091 75	116,392 43	57·48
Reclamations and Water Powers	116,700 34	18,459 63	98,240 71	84·18
Total	3,760,591 36	1,354,319 22	2,406,272 14	63·99

On March 31, 1931, the department applied for a cheque in favour of the Manitoba Department of Mines and Natural Resources for the amount of $49,676.60, for the purpose of transferring to that province the balance of an amount of $50,000 which had been deposited in 1921 by the Manitoba Pulp and Paper Company, in connection with the grant of a timber berth, to apply on bonus dues as they accrued. As the dues on the timber cut, amounting to $323.40, had been paid in cash by the company, application was made at the same time to refund that amount to the company.

I objected to the proposed payment to the province on various grounds, the main objection being that, as the terms of the grant of the timber berth provided that the deposit was to be applied on bonus dues as they accrued, it was virtually a payment in advance, which, having been received before the coming into force of the agreement for the transfer of the Natural Resources, continued to belong to Canada, under Section 1 of the agreement.

This question was subsequently submitted by the Department of the Interior to the Deputy Minister of Justice, who indicated that, in his opinion, my objections were justified and that before this amount might be paid over to the province it would be necessary to obtain the authority of Parliament. In the absence of such authority the payment has not yet been made.

The confirmation by the Justice Department of my views in this case raised in my mind considerable doubt as to the legality of a large number of payments which, subsequent to the transfer of the natural resources to the western provinces, had been made by the department through its letters of credit. Although the payments in question, the majority of which were for the return to the original depositors, or the transfer to the province concerned, of deposits received in connection with timber berths, etc., might differ somewhat in principle from the proposed payment to the Manitoba Pulp and Paper Company, I felt that in view of the provision that "any payment received by Canada in respect of any such lands, mines, minerals or royalties before the coming into force of this agreement shall continue to belong to Canada whether paid in advance or otherwise, etc.," it would be advisable for the department to obtain from the Department of Justice an opinion as to their legality or otherwise. Accordingly, on September 24, 1931, I recommended that before making any more such payments, the department should submit to the Justice Department a number of cases representative of the payments in question with a request for an opinion as to their legality, and on October 6, I was informed that such reference had been made and that, pending an opinion from the Deputy Minister of Justice, no further refunds would be made. I understand that the Department of Justice still has this question under consideration.

The payments in question, made between the dates of the transfer and September 30, 1931, amounted, as closely as I have been able to ascertain, to the following, the figures however are subject to adjustment:—

Transfer to provinces	$ 76,113 64
Refunds to individuals and corporations and payments to municipalities, etc.	66,724 06
Total	142,837 70

Although the collection of revenue derived from the Natural Resources ceased automatically with the transfer of these resources to the provinces, the expenditures did not cease, as it was necessary to keep a number of the western offices open for some time with reduced staffs, for the purpose of making adjustments, etc., and also as those employees whose services were dispensed with were entitled to retiring leave, based on length of service, payable from the same appropriations as their salaries. The offices still being maintained in the west, with reduced staffs are:—Dominion Land Offices at Winnipeg, Regina, Edmonton and Revelstoke; Forestry Offices at Winnipeg, Calgary and New Westminster; Water Power Offices at Winnipeg, Calgary and Vancouver. The Forest Products Laboratory at Vancouver is also still in operation.

For that reason the transfer of the Natural Resources did not result in an immediate reduction in the expenditure proportionate to that in the revenue, as will appear from the following comparative statement of the expenditures during the years 1929-30 and 1930-31 under the principal appropriations affected.

Appropriation	Expenditure 1929-30	Expenditure 1930-31	Decrease	Per cent of Decrease
Dominion Lands	$ 912,357 38	$ 723,999 94	$ 188,357 44	20·64
Protection of Timber	1,803,084 67	1,278,600 27	524,484 40	29·08
Water and Power Resources	496,549 26	471,719 67	24,829 59	5·00
Total	3,211,991 31	2,474,319 88	737,671 43	22·96

School Lands—While each of the agreements entered into with the provinces of Manitoba, Saskatchewan and Alberta provided that upon its coming into force Canada would transfer to the province the money or securities constituting that portion of the School Lands Fund which was derived from the disposal of any school lands within the province the actual final settlement was not made until July 1, 1931. Collections on account of school lands were made by Canada and credited to the fund only up to the date the Acts became effective, but the only money handed over to the provinces during the course of the year was the interest falling due on funds invested in Dominion 5 p.c. Debenture Stock, amounting to $1,656,450.

Shortly after the beginning of the current fiscal year the moneys still held by the Dominion on account of rentals, timber dues, etc. were paid over to the respective provinces with interest from April 1 to the dates of payment and on July 2, 1931, final settlement was made by handing over to the provinces the interest accrued to July 1 on the cash balances held as at March 31 on account of land sales and also Dominion 5 per cent debentures, dated July 1, 1931, and maturing July 1, 1934, to the amount of $33,293,470.85

in place of $33,129,000 demand debentures issued prior to March 31 and an amount of $164,470.85 held in cash on that date on account of principal on land sales.

On the issue of the new debenture stock the old series of debentures, amounting to $33,129,000, were cancelled and are now in the joint custody of the Department of Finance and this office, awaiting destruction.

War and Civil Pensions

European War Pensions—The net expenditure on account of these pensions was $44,195,301.14, which is $5,130,013.84 more than in the preceding year. Of this increase approximately $4,000,000 is attributable to increased benefits granted pensioners under the amendments of 1930 to the Pension Act. Details of the year's expenditure will be found in Volume II of this report, Part " RR," page 7.

The continuous test audit applied to these pensions since 1929, in the course of which nearly 7,000 files out of about 80,000 have been examined, disclosed overpayments to the amount of $34,217.42, arising mainly from errors in awards and over-issues of dependents' allowances, with the result that $23,037.05 is now being recovered and future payments on account of these pensions will be reduced by approximately $4,350 a year. Although in view of these findings I have taken steps to increase the percentage of the tests applied, by assigning a greater number of clerks to the work, it would seem highly desirable that the review staff of the Board of Pensions apply a closer current scrutiny to all pension files.

Many difficulties are encountered in the audit of the pension payments, a number of which would not arise if definite regulations were issued with respect to the application and to the interpretation of the provisions of the Act. This would have the effect of bringing about greater uniformity in the award of pensions and of avoiding differences in the interpretation of sections of the Act between the Board of Pension Commissioners and myself. The fact that in several instances pension awards have been obtained through misrepresentation or fraud would appear to call for greater care and vigilance on the part of those whose duty it is to investigate the claims before they are submitted to the Board.

As Parliament alone has the power of writing off amounts due the Crown, the following classes of losses, resulting from over-issues of pensions which are not being recovered, should be shown in the books of the department and reported annually to Parliament until such time as parliamentary authority is obtained to write them off. Such losses are: (*a*) those which are not recoverable, the pensions having been cancelled and payments discontinued, and (*b*) those where there is still a pension in issue, but in regard to which the Board of Pension Commissioners has ruled that no recovery is to be effected.

An inspection made in the department of the system followed in the actual payment of pensions showed that this part of the work is being well carried out. Modern mechanical accounting appliances are in use and a method of control has been adopted which should eliminate the danger of duplication of payments and the possibility of the interpolation of non bona-fide accounts.

I consider that the departmental practice of effecting recoveries of pension over-payments by deductions from the current payments is not in accordance with the established procedure regarding parliamentary appropriations, as it has the virtual effect of crediting the appropriation with amounts recovered in the course of the year, thus rendering available for expenditure a greater amount than was granted by Parliament. To conform with the established procedure cheques

should be issued in favour of the Receiver General for the amount of recoveries relating to previous years, and should be deposited to Casual Revenue as refunds of expenditures of previous years, the appropriation thus being credited only with refunds of over-payments of the current year.

Old Age Pensions—The total amount paid during the year by the Dominion Government on account of Old Age Pensions was $5,658,142.52, particulars of which will be found in Volume II, Part "M," page 11, of this report. The increase of $4,120,968.97 over the expenditure of the preceding year is due in part to an increase in the number of pensions granted and in part to the fact that while the payments to the various provinces in 1930-31 were for the full term of twelve months, those in 1929-30 were for periods varying from two to nine months according to the dates on which the various provincial acts came into force.

The audit referred to in my last report and my comments thereon to the department have resulted in improvements in the pension administration with a more adequate control over the expenditures. The weaknesses in the control and the lack of sufficient safeguarding measures which were found in one of the provinces have been inquired into by the provincial authorities with the result that a number of pensions were cancelled and others reduced in amount. In other provinces, also, irregular issues have been satisfactorily adjusted and considerable savings effected.

The importance of exercising a close control over these expenditures will be seen in the rapidly increasing expenditure which will be further increased when the new agreements are entered into, calling for the contribution by the Federal Government of seventy-five per cent of the pension payments instead of fifty per cent as in the past. I regret, however, that due to an insufficient number of investigating officers and a limited appropriation for travelling expenses it was not found possible to make a test audit of the pension payments at the various provincial offices during the present year, I hope, however, to be in a position to make a survey of these accounts before the close of another fiscal year.

Pensions Generally—Owing to the various pension enactments it would appear desirable that consideration be given to the question of removing any anomalies which may arise in the interpretation of these acts. I refer here particularly to pensions to dependents awarded under the Pension Act, allowances under the War Veteran's Allowance Act and the Old Age Pension Act and to the lack of a common basis in determining the amount of pension to be paid in cases where the applicant's income is a factor in the computation.

In view of the close connection between the different classes of pensions and allowances, e.g., Military Pensions, Old Age Pensions, Veterans' Allowances, Soldiers' Relief Allowances, Treatment Allowances, etc., and in order to eliminate as far as possible any overlapping or duplication of payments to the same individual, steps should be taken to establish a complete index of all pensioners in receipt of any of the various classes of pensions and allowances for reference in the departments concerned.

Yukon Federal Accounts

For the purposes of comparison the revenues and expenditures during the last three years, given as accurately as could be determined, of the various federal departments operating in the Yukon Territory, are shown in a statement on page 269 of this volume.

The revenue of the Territory shows a considerable decrease for the year which is due mainly to a reduction of $40,708.45 in the collections of the Department of National Revenue. This also explains the increase of $43,879.03 in the excess of expenditure over revenue as compared with the previous year.

Yukon Territorial Government Accounts

As mentioned in my last report, one of my examining officers visited the Yukon Territory in the summer of 1930 for the purpose of examining the Territorial Government Accounts. My comments resulting from this examination have since been sent to the Department of the Interior.

A detailed audit was applied by him to the accounts of the Public Administrator, the Liquor Accounts and the Whitehorse Hospital Accounts, while a test audit only was made of the Territorial Revenue Account at Dawson and of the accounts of the Territorial Agent at Whitehorse.

Detailed and comparative statements regarding the General Administration Account and the Liquor Account will be found on pages 270 to 274 of this volume, compiled from the printed annual statement of the Territorial Treasurer. No local audit was made of these accounts for the year ending March 31, 1931, but an examination of the vouchers and statements was made at this office. I submit the following remarks with regard thereto.

General Administration Account (Yukon Consolidated Revenue Fund)—The receipts and disbursements of this account are given in a statement on page 270. The total grants by the Dominion Government amounted to $160,500. In addition, $50,000 was paid into this account from the Liquor Account profits. The debit balance on March 31, 1931, of $6,783.28 is due mainly to an increase in expenditure for hospitals and roads.

Liquor Account—The net profit for the year was $78,346.33, being a decrease from the previous year of $9,442.66. The total sales for the year were $238,366.50, a decrease of $15,979.75.

The interest paid on overdrafts due the bank has been reduced from $6,639.14 in 1926-27 to $712.57 in 1929-30 and to $75.21 in 1930-31. The overdraft which amounted to $22,803.15 on March 31, 1930, was only $6,326.29 on March 31, 1931.

CAPITAL EXPENDITURE

The expenditure "Chargeable to Capital," under grants of $33,423,388.99 included in the Appropriation Acts for 1930-31, was $28,664,575.50, leaving an unexpended balance of $4,758,813.49. A further amount of $46,116.19 was paid under the authority of the Exchequer Court Act, from unappropriated moneys in the Consolidated Revenue Fund, in settlement of Exchequer Court Awards, making the total Capital Expenditure for the year $28,710,691.69.

A total amount of $488,373.58, representing proceeds of sales of certain parcels of land, vessels, etc., was credited directly to capital accounts as refunds of expenditures of previous years.

The following is a summary, by departments, of this expenditure and of the refunds, the details of which will be found in Volume II, commencing at the pages indicated:—

—	Page in Vol. II	Expenditure	Refunds	Net Charge
Marine	O— 56	$ 3,861.837 52	$ 135,987 95	$ 3,725,849 57
Public Works	V—161	8,283,426 73	.....	8,283,426 73
Railways and Canals	W— 53	16,565,427 44	352,385 63	16,213,041 81
Total		28,710,691 69	488,373 58	28,222,318 11

The corresponding amounts for 1929-30 were: Expenditure, $25,382,562.79; Refunds, $3,049,738.67; Net Charge, $22,332,824.12.

The principal items of expenditure during the year were: Welland Ship Canal, $9,603,781.04; Hudson Bay Railway and Terminals, $4,168,573.74; Canadian Government Railways, $2,500,000; St. Lawrence Ship Channel, including Sorel Shipyard and Regulating Dams, $3,861,837.52; Public Buildings, $2,744,141.63; and Harbour and River Improvements, $5,535,684.27. The amounts credited as refunds of expenditure include $302,938.40 received from the Canadian Government Railways for the sale of land to the Halifax Shipyards, Ltd., and $125,000 received on account of the sale of government owned ships.

My observations and recommendations in previous reports regarding the revision and readjustment of the values at which certain capital assets are carried in the Public Accounts, the classification of expenditures, the estimates submitted to Parliament based on the classification so established, and the preparation of departmental lists of all real properties belonging to the Crown are still applicable and I desire to bring them again to the attention of the House.

Hudson Bay Railway

The expenditure in connection with the construction of the Hudson Bay Railway and Terminals was $4,168,573.74, which includes an Exchequer Court Award of $2,500 paid under the authority of the Expropriation Act. Refunds of expenditures of previous years, amounting to $28,884.46, were credited to the account, making a net charge for the year of $4,139,689.28, and increasing the total cost to March 31, 1931, including the Port Nelson and Fort Churchill Terminals, to $43,807,167.24. In the details of this year's expenditure which are shown in Part "W" of Volume II, pages 53 to 57, certain payments made to the Canadian National Railways for materials and supplies acquired through their purchasing agent appear under the names of the firms from whom the goods were purchased.

Welland Ship Canal

The expenditure in connection with the construction of the Welland Ship Canal was $9,603,781.04, which includes an Exchequer Court Award of $5,735.60 paid under the authority of the Expropriation Act. Refunds of expenditures of previous years, amounting to $11,888.77, were credited to the account, making a net charge for the year of $9,591,892.27, and bringing the total cost of the canal to March 31, 1931, up to $122,483,734. Details of the year's transactions are shown in Part "W" of Volume II, pages 58 to 83.

AUDIT OF GOVERNMENT STORES

The value of stores on hand as at March 31 last, including work in process and finished products at the several manufacturing establishments with the exceptions referred to below, was $5,100,338.76, an increase of $111,205.54 over the previous year, as is shown by the following statement:—

Department	March 31, 1931	March 31, 1930	Increase	Decrease
Fisheries	$ 6,869 37	$ 8,693 11	.....	$ 1,823 74
Indian Affairs	52,244 14	50,228 24	$ 2,015 90	
Interior (National Parks)	56,813 14	54,495 61	2,317 53	
Justice (Penitentiaries)	633,061 86	435,758 35	197,303 51	
Marine	659,819 48	943,704 99	.....	283,885 51
Mines	85,050 29	82,847 32	2,202 97	
Pensions and National Health	501,137 23	479,735 38	21,401 85	
Post Office	1,855,330 31	1,612,173 99	243,156 32	
Printing and Stationery	467,941 83	472,108 33	.....	4,166 50
Public Works	185,285 82	168,976 24	16,309 58	
Railways and Canals	365,580 44	430,031 61	.....	64,451 17
Royal Canadian Mounted Police	231,204 85	250,380 05	.....	19,175 20
Total	5,100,338 76	4,989,133 22	484,707 66	373,502 12
Net Increase	.....	.....	111,205 54	.....

An idea of the amount involved in stores, including materials and supplies of all kinds, purchased or on hand in the various departments, may be formed from the above statement, which, however, shows only a small part of the total value of stores on hand as, for reasons stated in previous reports, it does not include the inventories of Military and Naval Stores nor that of the Sorel Shipyard which was not received from the Marine Department, nor inventories of the office supplies, stationery, etc., in limited quantities in numerous departmental offices, and ship supplies on board government vessels, etc.

The test audits made since 1924 at numerous store depots of the various departments throughout Canada and the examination in this office of the annual inventories of most of the departments have had beneficial results as they have brought about a gradual improvement in the methods of handling, recording and controlling the stores in a number of the offices. At the same time the unsatisfactory conditions referred to in previous reports still exist in too many store depots. On account of the millions of public moneys which these stores represent, serious consideration should be given to the question of surrounding them with greater safeguards.

To attain this object, steps should be taken: (*a*) to establish uniform methods of recording the receipt and issue of stores, supplies and equipment, etc.; (*b*) to provide for periodical departmental inspections of stores by independent and trustworthy responsible officers; (*c*) to prescribe rules and regulations, approved by the Treasury Board, covering operations regarding stores, etc., applicable to all government services; and (*d*) to appoint an official, directly responsible to the Treasury Board, to supervise all stores and see that all general and departmental rules and regulations are complied with and that the proper methods are applied in all cases.

The result of the annual inspection of the stock and records of the Department of Public Printing and Stationery, including the Division of Documents, made at the close of the fiscal year in accordance with statutory requirements is referred to on page xx of this Introduction.

As directed by the Royal Proclamation of the 2nd November, 1907, the regular half-yearly inspection of the coin and bullion in the Ottawa Branch of the Royal Mint was made by officials duly appointed by Order in Council and the results were communicated to the Deputy Master of the Mint.

Surplus and Obsolete Stores.—The following comparative statement of surplus and obsolete stores has been compiled from information supplied by the Salvage Officer of the Government Contracts Supervision Committee:—

—	1930-31	1929-30	Increase
Transferred to other Departments	$ 177,562 39	$ 92,373 84	$ 85,188 55
Sales to General Public	111,311 69	86,344 00	24,967 69
Total	288,874 08	178,717 84	110,156 24

The increase of $110,156.24 in the disposal of this class of stores arises mainly from increased sales and transfers of $106,605.71 by the Department of National Defence (Militia Service).

OPEN ACCOUNTS

Amounts Due the Dominion Government

Accounts in the Dominion Ledger in which are recorded amounts due the Dominion Government continued to receive the attention of my examiners throughout the year. In the following paragraphs remarks will be found with respect to those accounts which appear to call for special mention.

Amounts not recorded in the Dominion Ledger but which have been reported to me as due and in arrears by the several departments are, following the practice of previous years, set out in the Comparative Statement of General Arrears which appears on pages 233 and 234 of this volume and my remarks with regard thereto appear on page 234.

Advances to Foreign Governments

During the year, the Government of Greece made payments amounting to $225,000, on account of principal as called for under the agreement of December 27, 1923, thereby reducing its indebtedness to $6,640,000. Interest on the outstanding balances of these advances was also paid in full.

Interest was received on the bonds of the Kingdom of Roumania held as security for advances to that Government. No payments of either principal or interest were received on account of the amounts owing by the Italian and Russian Governments.

Canadian Farm Loan Board

Payments were made to the Farm Loan Board under the provisions of the Canadian Farm Loan Act (R.S.C. 1927, Chap. 66), as follows:—

—	Paid in 1930-31	Total Payments to Mar. 31, 1931
Initial Capital—paid under Sec. 5 sub. sec. (a) and Order-in-Council of May 4, 1929	$ 2,600,000 00	$ 5,000,000 00
Capital Stock—subscribed and paid under Sec. 5 sub. sec. b (i)	199,839 00	258,862 00
Purchase of Bonds issued by the Board, under Sec. 6 and 18 and Order-in-Council of June 6, 1930	300,000 00	300,000 00
Total	3,099,839 00	5,558,862 00

The payments on account of the initial capital do not bear interest for a period of three years from date of payment after which 5 per cent per annum is payable. The paid-up shares of the Capital Stock are not interest bearing but they participate in any dividend which may be declared from profits on the operations of the Board. The purchase by the Dominion Government of $6,000,000, 5 per cent Canadian Farm Loan Bonds, was approved by Order in Council of June 6, 1930, and of this amount $300,000 was taken up during the year.

Amounts totalling $11,644.35 were paid during the year by the Department of Public Works for the office accommodation, telephones and light of the Board.

The accounts of the Board are not audited by this Office but by a firm of chartered accountants as provided for in Section 14 of the Act.

Government Annuities Fund

In 1930-31 the amount of $108,644.72, representing the deficit in this fund as at March 31, 1930, was transferred from the Consolidated Revenue Fund to the credit of the Annuities Fund.

The amount standing at the credit of the Fund at the close of the fiscal year was $23,306,954.65 while the liabilities were computed to be $23,568,894, or $261,939.35 in excess of the assets.

A statement of the Government Annuities Fund, showing the transactions for the year, will be found on page 215 of this volume, together with a statement of the liabilities or net present value of outstanding contracts as at March 31, 1931, as computed by the Annuities Branch of the Department of Labour.

Indian Commissioner's Greater Production Account

In accordance with section 94A of the Indian Act as amended at the first session of 1930, Chap. 25, a portion of the surplus from previous years' operations, amounting to $22,000, was transferred to the Indian Trust Fund for the purpose of making loans to Indians to further their progress and development.

The sum of $7,143.25, advanced from this account in 1929-30, was repaid and is included in this year's receipts which are shown with the disbursements in a statement given on page 211 of this volume.

The cash transactions of the scheme, from its inception in 1919 to March 31, 1931, are shown in the following summary:—

RECEIPTS—		
Advances from War Appropriations	$ 362,000 00	
Sales of grain, stock, etc	1,197,537 41	
Bank interest on deposits	22,519 12	
		$1,582,056 53
DISBURSEMENTS—		
Operating expenses	1,060,035 52	
Office and General Expenses	52,620 11	
Commissioner's house	22,895 62	
Refund to War Appropriations	362,000 00	
Profit to Dec. 31, 1923, remitted to Receiver General	57,329 03	
Transferred to Special Account, Indian Trust Fund	22,000 00	
		1,576,880 28
Cash on hand, March 31, 1931		5,176 25

LOANS TO HARBOUR COMMISSIONERS

The amounts authorized by Parliament to be advanced to the various Boards of Harbour Commissioners and the payments made therefrom are as follow:—

—	Loans		Total authorized to March 31, 1931
	In 1930-31	Total to March 31, 1931	
Chicoutimi	$ 846,000 00	$ 2,161,000 00	$ 2,500,000 00
Halifax	3,539,000 00	4,841,000 00	5,500,000 00
Montreal	2,291,000 00	57,977,000 00	69,250,000 00
Montreal—*re* Harbour Bridge Bond Interest	170,000 00	170,000 00	
Quebec	3,491,000 00	24,429,995 68	26,125,000 00
St. John	1,094,000 00	3,407,000 00	5,000,000 00
Three Rivers	1,543,600 00	1,679,600 00	2,000,000 00
Vancouver	2,802,000 00	20,607,900 00	29,000,000 00
	15,776,600 00	115,273,495 68	139,375,000 00
Less—Repayments by Montreal Board, not available for re-loan	.....	2,000,000 00	
Total	15,776,600 00	113,273,495 68	

The advance of $170,000 was made to the Montreal Harbour Commission to prevent a default in the payment of interest due November 1, 1930, on an issue of Harbour Bridge Bonds of $18,500,000, guaranteed by the Government both as to principal and interest under authority of 14-15 Geo. V, Chap. 58, sec. 2.

The Department of Finance reports the following amounts due as arrears of interest to January 1, 1931: Quebec Harbour Commissioners, $11,747,900.64, Three Rivers Harbour Commissioners (Old Corporation), $414,245.23. The claim of the Quebec Board against the Dominion Government for the use of their property still remains unsettled.

Outstanding Cheque Account

At the close of the fiscal year the balance in this account was $105,177.52, which amount represents the full liability at that date for all outstanding cheques issued during the period April 1, 1924, to March 31, 1929. Provision for cheques issued prior to April 1, 1924, and presented for payment during the year was made by transferring $3,620.29 to this account from Consolidated Revenue Fund. As explained in my preceding report, it is the intention to provide in this way for old outstanding cheques until a balance representing the full liability for a period of ten years is built up.

Railway Grade Crossing Fund

From the total amount of $4,400,000 allocated to March 31, 1931, under section 239-A of the Railway Act of 1909 and subsequent amendments thereto, to the purpose of the Railway Grade Crossing Fund, there has been expended a sum of $3,338,948.69, leaving a balance of $1,061,051.31 on March 31, 1931, still available for further expenditure.

The amount expended during 1930-31, under the authority of the Board of Railway Commissioners, was $639,724.25, being $164,669.14 in excess of that for 1929-30.

In addition to the funds provided under the Railway Act, the Governor in Council authorized the payment of $500,000 from the Unemployment Relief Fund to the Board of Railway Commissioners to supplement the Railway Grade Crossing Fund. Only $32.96 of this amount was expended to March 31, 1931.

Details of expenditure in 1930-31 will be found on pages 227 to 229 of this volume.

Seed Grain and Relief Advances

Seed Grain and Relief, Department of the Interior—No amounts were written off during the year. The outstanding balance of principal due the Dominion Government on March 31, 1931, was $3,555,337.79, of which $1,128,829.50, the same amount as in the preceding year, is included in the Public Accounts for 1930-31 under Schedule "L"—Miscellaneous Investments (Non-Active). The Department of the Interior reports arrears of interest amounting to $2,174,780.34 which makes a total of principal and interest due the Dominion of $5,730,118.13, a reduction of $49,246.11 as compared with the preceding year.

Saskatchewan Government, Seed Grain Advances of 1908—During the year the Saskatchewan Government remitted $1,039.85 on account, leaving a balance due of $88,522.47. Unpaid interest on these advances accumulated to January 1, 1931, as reported by the Finance Department amounted to $222,691.13, an increase of $5,453.97, over the amount reported last year.

Suspense Account

The balance in this account was reduced from $108,943.53 to $49,887.99. Explanations of the principal transactions affecting this account during the year are as follow:—

Overages at Elevators:—An amount of $14,465.02 was received from the Board of Grain Commissioners being the proceeds of the sale of overages at terminal elevators at the close of the grain year ended July 31, 1928, and $14,466.78 was transferred to revenue leaving in the account a balance of $10,000, the amount set aside by Order in Council of June 28, 1928, for use by the Board of Grain Commissioners for grain research.

Pecuniary Claims Convention (1910) Awards:—The amount of $59,457.40 was paid in full settlement of the award made to the owners of the schooner *Coquitlam*. The balance remaining on hand on account of these awards is $1,837.10.

West Indies Steamship Service, Loss on Operations:—The governments of Jamaica and of the Windward Islands remitted sums totalling $58,080 as their shares of the losses incurred in operating this service. As the service was maintained by the Canadian National (West Indies) Steamships Ltd., the total amount received was paid over to that Company.

TRUST FUNDS

The following is a comparative statement of the cash balances on March 31, 1930 and March 31, 1931, standing at the credit of those open accounts which have been classified as " Trust Accounts " in preceding reports and in the Balance Sheet in the Public Accounts.

Account Title	Credit Balance March 31, 1931	Credit Balance March 31, 1930	Increase	Decrease
Burrard Dry Dock Pontoons	$ 15,531 15	$ 12,746 18	$ 2,784 97	
Canadian National Railways — Guaranteed Bond Issues (Outstanding Interest)	88,725 00	83,600 00	5,125 00	
Common School Fund	2,668,449 17	2,663,535 32	4,913 85	
Contractors' Security Deposits	1,712,817 35	2,060,933 32		$ 348,115 97
Empress of Ireland Relief Fund		73 00		73 00
Immigration Guarantee and Special Fund	303,851 70	402,802 63		98,950 93
Indian Trust Fund	13,764,581 06	13,856,521 04		91,939 98
Military Estates, Fund No. 1	112,988 93	121,437 91		8,448 98
Military Estates, Fund No. 2	12,218 25	14,757 68		2,539 43
Militia and Defence Regimental Funds		5,312 42		5,312 42
Pensions and National Health, War Service Gratuity	159,700 79	160,154 01		453 22
Pensions and National Health, Pensions, etc.	592,756 60	534,320 76	58,435 84	
Pilots' Pension Funds—				
British Columbia Pilots	6,256 98	7,152 39		895 41
Decayed Pilots (Montreal District)	18,725 60	8,211 52	10,514 08	
Halifax Pilotage District	7,075 80	7,510 09		434 29
St. John Pilotage District	5,145 63	3,855 28	1,290 35	
Sydney Pilotage District	7,999 41	7,837 05	162 36	
Royal Military College Cadets' Fund	13,567 64	14,476 08		908 44
School Lands Funds—				
Alberta	137,151 31	257,822 68		120,671 37
Manitoba	16,045 43	12,584 82	3,460 61	
Saskatchewan	186,156 73	240,632 89		54,476 16
Strathcona Trust Account	500,000 00	500,000 00		
Total	20,329,744 53	20,976,277 07	86,687 06	733,219 60

The following securities are reported by the Finance Department as being held on behalf of certain of the above funds. No verification of these securities is made in this office:—

—	March 31, 1931	March 31, 1930	Increase or *Decrease
Pilots' Pension Funds (Dominion and Provincial Bonds)—			
British Columbia	$ 9,000 00		$ 9,000 00
Decayed Pilots' Fund (Montreal)	103,000 00	$ 107,000 00	* 4,000 00
Halifax Pilots' Pension Fund	87,893 33	81,393 33	6,500 00
St. John Pilots' Pension Fund	42,000 00	41,000 00	1,000 00
Sydney Pilots' Pension Fund	48,800 00	41,800 00	7,000 00
School Lands Funds (Dominion 5 p.c. Debenture Stock)—			
Alberta	9,500,000 00	9,243,000 00	257,000 00
Manitoba	5,905,000 00	5,893,000 00	12,000 00
Saskatchewan	17,724,000 00	17,484,000 00	240,000 00
Total	33,419,693 33	32,891,193 33	528,500 00

Statements of the active Trust Accounts will be found in a subsequent section of this volume, pages 196 to 232. The following remarks with respect to certain of the accounts refer to the transactions during the year under review.

Indian Agents' Trust Accounts

Up to the present time the audit by this office of the Indian Agents' Trust Accounts has been applied only to the trust accounts maintained at agencies under the direct supervision of the Indian Commissioner at Regina, as it is only with regard to these agencies that the requisite statements, vouchers, etc., are received regularly at this office.

The failure on the part of the department to require complete monthly statements as to their trust accounts from agencies in other parts of Canada, and the absence of a thorough system of financial inspection is doubtlessly, responsible to a considerable extent for the defalcations which have occurred in certain agencies. This matter is referred to at greater length in the chapter in this Introduction dealing with the Accounting System of the Department of Indian Affairs (page xiii).

Indian Trust Fund Accounts

A summarized statement of the revenue and expenditure of the Indian Trust Fund appears on page 212 of this Volume and a tabular statement of the revenues and expenditures of the various Indian bands is published in Volume II, Part "I," pages 51 to 69. Fuller details of the transactions affecting the individual band accounts are available in this office.

Intercolonial and Prince Edward Island Railways Employees' Provident Fund

The total disbursements from this fund were $995,925, being an increase of $85,756.44 over those of the preceding year.

In addition to the statutory contributions by the Government and the railway employees, the Canadian National Railways made special contributions to this fund, to the amount of $578,330.70. A statement showing the receipts and disbursements for the year will be found on page 227 of this volume.

School Lands Funds

The following is a summary of the School Lands Funds accounts for the three prairie provinces combined; statements of the individual accounts are given on page 214 of this volume.

Principal of Land Sales—		
Cash on hand, April 1, 1930		$ 511,040 39
Receipts for the year		162,430 46
		673,470 85
Deduct: Purchase of 5 p.c. Dominion of Canada Debenture Stock, for Investment Account		509,000 00
Balance of cash on hand, March 31, 1931		164,470 85
Interest, Rents, etc.—		
Interest collected on account of Land Sales		125,187 33
Rentals, timber dues, etc		74,107 37
Interest on Debenture Stock		1,656,450 00
Interest on monthly cash balances		13,152 06
		1,868,896 76
Deduct—Expenses of Administration	$ 37,564 14	
Paid over to Provincial Treasurers	1,656,450 00	
		1,694,014 14
Balance due to Provincial Treasurers, (paid in 1931-32)		174,882 62
Investment Accounts—		
Dominion of Canada 5 p.c. Debenture Stock, as at April 1, 1930		32,620,000 00
Invested during the year as above		509,000 00
Total as at March 31, 1931, shown in Schedule "R" to the Public Accounts "Funded Debt."		33,129,000 00

The School Lands Funds were included in the transfer of the Natural Resources to the Western Provinces and the details are dealt with in a separate chapter of this Introduction, see page xxxiii.

MISCELLANEOUS STATEMENTS

On pages 233 to 274 of this volume a number of statements are published dealing with special activities of the Government.

These statements are similar to those given in my last report, with the addition of the following:—

Empire Settlement Scheme—Assisted Passage Loan Account

Coupon and Registered Interest Audited, for the year 1930-31

Redeemed Cancelled Dominion Securities Audited, for the year 1930-31.

The transactions in connection with the sale of the Pacific and West Indies Cables are reported on page xxxii of this volume.

ARREARS DUE

The following comparative statements of amounts due the Dominion Government as at the close of the fiscal year 1930-31, which are published on pages 233 to 235 of this volume, were compiled in this office from returns received from the various departments. These amounts are not included in the Balance Sheet of the Dominion, published in the Public Accounts.

General Arrears,
Interest Accrued on Loans and Advances to Railways, etc.,
Principal outstanding on account of Indian Lands.

As in previous years, no statements of unpaid sales taxes, business profits taxes, or income taxes were received from the Department of National Revenue and, in consequence, none of these arrears are reported herein.

The departments were again requested to furnish me with statements of all outstanding amounts which they considered were uncollectible. The following is a comparative statement of the amounts so far reported by the departments as uncollectible:—

Service	March 31, 1931	March 31, 1930	Increase or * Decrease
Agriculture	.....	$12,099 19	*$12,099 19
External Affairs	$ 65 00	65 00	
Fisheries	128,477 22	200 00	128,277 22
Immigration and Colonization	882 75	882 75	
Indian Affairs	18,935 88	4,180 89	14,754 99
Interior	26,621 11	3,640 36	22,980 75
Justice	221 00	221 00	
Labour	1,239 18	.....	1,239 18
Marine	2,799 15	2,901 35	* 102 20
Mines	1,047 59	958 59	89 00
National Defence	749,235 21	648,519 85	100,715 36
National Revenue	36,932 69	34,368 18	2,564 51
Pensions and National Health	159,305 72	140,505 12	18,800 60
Post Office	27,161 61	27,161 61	
Public Printing and Stationery	3,998 32	3,642 72	355 60
Public Works	114,906 12	112,772 37	2,133 75
Railways and Canals	6,695 26	5,846 99	848 27
Secretary of State	4,642 94	4,336 00	306 94
Soldier Settlement Board	1,433 09	1,433 09	
Trade and Commerce	39,829 44	39,718 04	111 40
Totals	1,324,429 28	1,043,453 10	280,976 18

In my preceding report reference was made to the fact that statements of amounts reported as uncollectible by certain departments had been submitted by me to the Treasury Board in May, 1930, with the view to steps being taken, after further inquiries, towards obtaining the requisite authority of Parliament to write off these amounts. Pending such action, further statements subsequently received from the departments have not been submitted to the Board.

In view of my findings in the course of investigations carried out in a number of departmental offices, both at Ottawa and at outside points, I cannot emphasize too strongly the necessity for the various departments applying an immediate and careful check to these outstanding accounts and making every possible effort to collect those overdue in order to prevent loss of public moneys.

General Arrears.—In the comparative statements presented this year the total arrears at the close of 1929-30 are given as $8,919,712.25, whereas in my last report they were given as $8,967,456.19. The reduction of $47,743.94 arises in part from a number of comparatively small adjustments, amounting to $7,818.67, made by the departments in the amounts previously reported, but mainly from the inclusion in this year's statement of an amount of $100,606.30 representing an uncollectible claim by the Department of National Defence against the Imperial Russian Government, which is registered in the Russian Claims Department of the Board of Trade, London, England, and the omission of $156,168.91 representing outstanding advances which were included in last year's statement of arrears but are dealt with separately in this Introduction on page xxix.

The total amount of General Arrears, as at the close of the fiscal year, was $4,547,400.14, a decrease of $4,372,312.11 from the adjusted amount of $8,919,712.25 on March 31, 1930. The principal variations, as reported by the departments, are indicated below.

Of the increase of $111,730.73 reported by the Department of Fisheries, $111,195.58 represents arrears of fisheries revenue for the year 1930-31.

A decrease of $4,941,161.32 in arrears reported by the Department of the Interior, results from all claims for sums due or payable on account of Dominion Lands, Mining Lands, and Timber and Grazing Lands, which on March 31, 1930, amounted to $4,968,828.76, having been transferred to the Western Provinces under the provisions of the agreements entered into in connection with the transfer of the Natural Resources.

The increase of $60,362.81 reported by the Department of Pensions and National Health is due principally to pension overpayments.

The increase of $309,188.74 in the canal accounts of the Department of Railways and Canals includes $150,000 reported as due by the Hamilton Cataract Power, Light and Traction Company. This amount has subsequently been received and placed to the credit of Casual Revenue in 1931-32.

With regard to the amount of $88,993.24 mentioned in my last report as claimed by the Department of Mines to be due by Peat Fuels Limited of Montreal, against whom judgment for an unstated amount was rendered by the Exchequer Court, reference to the Registrar to determine the amount was not made. On March 11, 1931, however, authority was granted by the Governor in Council for the sale of the Alfred plant to Peat Fuels Limited, for $8,000 cash, subject to the company agreeing to indemnify the Crown against any claim which may arise under an existing agreement for the supply of any power by the Gatineau Power Company, and to the Dominion Government agreeing to file with the Exchequer Court a memorandum of satisfaction of the said judgment and to forego any further claim for payment in respect of peat fuel sold to the company which, as at March 31, last, amounted to $4,016.92.

No collections have been reported in connection with the claim of the Department of the Secretary of State against the Clerk of the Peace for York County, Ontario, which now amounts to $14,625.50, having increased by $1,100, the net amount of fees collected in 1930, and $383 added to the account in accordance with the report of Thorne, Mulholland & Co., C.A., submitted to the Board of Audit on June 26, 1931.

Interest accrued on Loans and Advances to Railways, etc.—The net amount of interest reported by the Department of Finance as having accrued during 1930 on these loans and advances was $37,360,979.26, an increase of $6,644,479.59 over the amount reported for 1929. This increase arises from the cancellation in 1929-30 of all charges against the Canadian Government Merchant Marine with respect to vessels which have been sold.

Principal Outstanding on Account of Indian Lands.—The amount reported by the Department of Indian Affairs as outstanding on March 31, 1931, on account of principal derived from sales of Indian lands was $1,592,385.39 as against $1,623,931.58 on March 31, 1930, a decrease of $31,546.19. No statements were furnished me as to the amounts of interest due or of arrears of rentals.

Graving Docks, Public Works—Revenue and Expenditure

A comparative statement of the revenues and expenditures of the Government-owned graving docks and repair slips for the years 1928-29, 1929-30 and 1930-31 is given on page 259 of this volume. This statement shows a decrease in revenue of $7,478.15 and an increase in expenditure of $27,884.57, as compared with 1929-30. The excess of expenditure over revenue was $79,530.10 as compared with $44,167.38 in 1929-30.

Telegraphs, Public Works—Revenue and Expenditure

On page 259 will be found a comparative statement of the revenues and expenditures for the past three years, in connection with the operation of the Government-owned telegraph and telephone lines. Omitting the British Columbia Mainland line, which was sold in 1929, the total revenue for the year, as compared with that of 1929-30, shows a decrease of $25,182.77 and the total expenditure an increase of $6,747.60.

The following are the increases and decreases in the revenues and expenditures of the various lines in operation in 1930-31:—

	Revenue	Expenditure	
	Decreases	Increases	Decreases
British Columbia Northern		$ 12,489 71	
Lower St. Lawrence and Maritime Provinces	$ 7,739 28		$ 22,131 74
Pelee Island Cable	8 64	125 14	
Saskatchewan and Alberta	478 14	4,125 50	
Vancouver Island District	9,316 15		2,522 06
Yukon System	7,640 56	12,798 34	
General		1,862 71	
	25,182 77	31,401 40	24,653 80
Net Increase		6,747 60	

In a separate chapter of this report dealing with "Special Audits" reference is made to improved methods for the control of telegraph revenue, which have been introduced by the Department of Public Works, following inspections made by one of my officers at several of the Yukon and British Columbia telegraph offices.

SPECIAL AUDITS

In addition to the current audit made in this office of the revenues and expenditures for the year, the following statutory and other audits and investigations were carried out under my supervision in various departments and outside offices.

Civil Service Commission—
- Special investigation of matters connected with Revenue.

Finance—
- Canadian Patriotic Fund Audit.
- Semi-annual inspections of the store of Bullion and Coin at the Royal Mint, Ottawa
- Survey of methods of conducting semi-annual inspections at the Royal Mint, Ottawa.

Fisheries—
- Examination of unused Licence Forms.

Immigration and Colonization—
- Empire Settlement Scheme, Assisted Passage Loan Accounts, Audit.
- Three Thousand Family Settlement Scheme Audit.
- New Brunswick Settlement Scheme Audit.

Indian Affairs—
- General Survey of Accounting System at the Head Office in Ottawa
- Six Nation Agency Accounts at Brantford, Ontario, Audit.

Interior—
- Yukon Territorial Government Accounts, Audit.

Labour—
- Old Age Pension Accounts of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, General Survey and Test Audit.

Mines—
- Special Investigation of Revenue Accounts, etc., at Head Office in Ottawa.

National Revenue—
- Local Examination of Manufacturers' Accounts *re* Drawback Claims.

Pensions and National Health—
- Survey of Accounting System at Head Office in Ottawa.
- New Zealand War Pensions in Canada, Audit.

Post Office—
- Post Office Account, Examination.

Printing and Stationery—
- Annual Inspection of Inventories and Survey of Methods.

Secretary of State—
- Investigation of Patent and Copyright Office Revenue Accounts
- Reparation Payments Audit.

Trade and Commerce—
- General Investigation of Accounting System at Head Office in Ottawa.

With few exceptions, the above audits and investigations were made by a small staff of qualified auditors brought into the service since 1924 and specially trained for the purpose. This staff, although it has gradually been increased, is insufficient to enable me to carry out all the inspections which I deem necessary, even some which I have been requested to make without delay. Notwithstanding this handicap, a considerable amount of effective work has been performed as in some sixteen of the thirty departments special inspections and audits have been carried out and in some cases the whole departmental accounting system has been surveyed. In all cases the departments concerned were advised of the results of the inspections and where irregularities or defalcations were disclosed, reports were made to the Minister of Finance in accordance with section 69, subsection 2 of the Consolidated Revenue and Audit Act. The investigations showed that in most cases the safeguards necessary for the proper handling, recording and control of the revenue receipts were inadequate or altogether lacking. In view of these findings and to establish a certain degree of uniformity in the accounting methods of the various departments I consider that special investigations should be carried out as soon as possible in all government offices to be followed up by test audits made thereafter from time to time.

My comments on the result of these audits will be found hereunder or in other chapters of this report.

Canadian Patriotic Fund

Under the provisions of the Canadian Patriotic Fund Act, 1914, 5 Geo. V, Chap. 8, Sec. 10, an audit was made of the accounts of the above fund for the year 1930-31.

Disbursements amounting to $265,765.35 more than the ordinary receipts were provided for by the sale of $250,000 of the securities, at a profit of $7,548.75, which reduced the amount at the credit of the fund, as at March 31, 1931, to $1,018,123.61, represented by $60,852.78 held in cash and $957,170.83 invested in securities.

Civil Service Commission

I caused a survey to be made of the methods of handling, recording and controlling the revenue receipts of the Commission, following which I recommended certain improvements for the better safeguarding of the revenue receipts of the Commission, which were subsequently approved by the Treasury Board and put into effect by the department.

Dominion Government Telegraph Offices

In my report for the year 1929-30 I referred to a test audit which had been carried out on the accounts of several telegraph offices in British Columbia and the Yukon Territory. Subsequently, I forwarded to the Department of Public Works my comments on the examination of these accounts which disclosed shortages totalling $1,440.28 in four of the offices and I suggested safeguarding

measures against similar occurrences in the future. These shortages, which have since been refunded, were mainly due to inadequate accounting methods and the absence of periodical departmental inspections by head office officials.

I have since been informed by the department that my recommendations have been acted upon with good results.

Drawback Claims, Examinations of Manufacturers Accounts

In November, 1930, I caused an investigation to be made of a new system adopted by a large automobile manufacturing concern in the preparation of claims for drawbacks of duty paid on imported materials entering into the manufacture of automobiles. A satisfactory test audit of the company's claims previously submitted to me for payment was also made by my officers.

Department of Mines

The system of assessing, collecting and bringing to account the revenue of the Department of Mines and also the accounting of advances to officials of that Department was thoroughly inspected by me. The conditions disclosed were most unsatisfactory, no proper or adequate records were kept and there was not sufficient departmental control exercised over the responsible officials. As a result, defalcations were discovered amounting to $51,347.36, which were due to deliberate and fraudulent misapplication and misappropriation of public moneys by an official.

New Zealand Pensions Audit

An audit was made, on behalf of the New Zealand Government, of accounts rendered that Government by the Department of Pensions and National Health for payments to New Zealand pensioners resident in Canada and the United States, and a certified statement was furnished that department for transmission to the New Zealand Commissioner of Pensions.

Patent and Copyright Office

An investigation carried out at the Patent and Copyright Office, particularly with regard to the accounting of revenue, disclosed that there had been manipulation of Government funds due to weaknesses in the control over moneys received and lack of internal audit. In my report to the Secretary of State, I recommended improvements in the methods of control, the adoption of which will practically eliminate any danger of the recurrence of similar irregularities.

Reparation Payments

A further amount of $500,000 was granted by Parliament during the year 1930-31 for the payment of claims for losses sustained by the civil population

of Canada during the late war. Following is a summary of the expenditure during the fiscal year 1930-31 of the moneys available under the grants.

Grants—		
Vote 320, Appropriation Act for 1930-31		$500,000 00
Reparation Payment Act 1929 and Vote 461, Appropriation Act for 1929-30:—		
Unexpended balance available on April 1, 1930	$ 149,775 47	
Bank interest earned	2,426 74	
		152,202 21
		652,202 21
Expenditure—		
Payment of awards:—		
Principal	357,691 13	
Interest	218,630 46	
Administration Expenses	14,325 18	
Commissioners' Remuneration	13,550 00	
Accountable Advances	4,146 40	
		608,343 17
Balance remaining in hands of Custodian, March 31, 1931		43,859 04

A special audit of the payments made during the period November 1, 1929, to March 31, 1931, similar to that applied to previous payments, was carried out under my direction and my comments thereon have recently been communicated to the Department of the Secretary of State.

Trade and Commerce Department

An investigation was made by me into the operations of the above department. It was found that the system of assessing, collecting and disposing of the moneys received afforded reasonable protection. In my comments to the Minister, however, I made various recommendations for more efficiently safeguarding the public moneys under the administration of the department.

Audits not Completed.—The following investigations and audits have also been made recently and comments thereon will be forwarded in due course to the departments concerned:—

Agriculture—

Experimental Farms Accounts at Scott, Sask., and Summerland, B.C.

Marine—

Special Investigation of Revenue Accounts, etc., at Head Office in Ottawa.

Mines—

Assay Office Accounts at Vancouver, B.C.

Royal Canadian Mounted Police—

Accounts at Headquarters, in Ottawa, and at several Western Headquarters of the Force—Audited and Methods Surveyed.

Secretary of State—

Companies', Naturalization and Registration Branches, Audited at Head Office in Ottawa.

ADMINISTRATION OF CIVIL SERVICE AND CIVIL SERVICE SUPERANNUATION ACTS

As the Civil Service Act and the Civil Service Superannuation Act are closely connected, the latter virtually supplementing the former, I consider it advisable to deal with questions arising in connection with the administration of either Act in the one section of this report.

In the application of these Acts many difficulties are constantly encountered and new questions are frequently being brought up which require to be settled with a view to their general effect in order that as far as possible there may be uniformity in applying the provisions of these Acts throughout the Service.

Matters with regard to which there is any doubt as to the interpretation of the provisions of the Acts are submitted to the Department of Justice for an opinion and cases in which the action taken does not appear to have been in accordance with the provisions of the Acts or for which the Acts do not appear to have definitely provided are referred to the Treasury Board for a ruling.

A number of these questions which are of more or less general application are dealt with below, followed by references to correspondence with regard to matters of a more restricted application.

Exempted Positions.—On pages 288 and 289 of this volume is published correspondence with the Treasury Board with regard to the eligibility of employees occupying exempted positions under the Civil Service Act to become contributors to the Superannuation Fund. This question has an important bearing on the administration of both the Civil Service and the Superannuation Acts. Appointments to exempted positions are subject to fewer restrictions than appointments to regular Civil Service positions as regards age requirements, physical condition, evidence of good character, etc., with the result that cases have occurred where persons have been appointed and accepted as contributors to the Superannuation Act who were over the age limit for retirement or whose health was such that they had to be retired shortly afterwards on account of illness. As the regulations regarding exempted positions do not call for any formal instrument of appointment it has also resulted, in many cases, that either no instrument is issued or the instrument gives no indication of status as to permanency, thus raising a doubt as to the employee's eligibility to become a contributor. For this reason the conditions of admission to exempted positions especially to those of a permanent nature, should be defined more precisely with the view of overcoming these anomalies.

Overpayment of Salary.—As the salary paid to an official of the Senate was in excess of the amount which he was entitled to receive under the regulations governing the continuance of cost of living bonus as salary, attention was called to the overpayment and to the necessity for an adjustment of the same. As a result of my objections the salary of this official was adjusted to the correct amount, but only as from April 1, 1931.

Gratuities to Families of Deceased Employees.—Section 56 of the Civil Service Act (R.S.C., 1927, Chap. 22) makes provision, in the event of a person dying while in the Civil Service, for the payment of an amount equal to two months' salary to his widow or to such person as the Treasury Board may determine. In the Introduction to my report for 1929-30 (page xlviii), I referred to one difficulty which had been met with in the application of this provision. A question having subsequently arisen regarding the interpretation to be placed

on the word " salary " in the section referred to above, I submitted the matter to the Department of Justice who replied that the gratuity should be paid " upon the basis of the compensation provided under the Civil Service Act for the particular position in each case concerned, or in other words, upon the basis of the salary paid in cash, plus the value of allowances, whether in cash or in kind, which really forms part of the compensation or emoluments attached to the position."

Contributions Not Made on Full Salary.—The values of all residential and living allowances to employees of the Departments of Agriculture and Indian Affairs have not yet been approved by the Governor in Council, and, as stated in previous reports, the full statutory contributions to the Superannuation Fund are not being made by the majority of contributors in the Department of Agriculture receiving such allowances. As regards the Department of Indian Affairs the contributions in some cases are made on estimated values which have as yet to be approved by the Governor in Council. In my report for 1928-29 (Vol. I, page xliii) I drew attention to the hardship which may result for contributors who will be called upon to pay arrears that have been accumulating since 1924, and also to the loss to the fund arising from these unpaid contributions.

Employees on Loan to the Provinces.—When the Natural Resources were transferred to the Western Provinces a number of the employees of the Interior and Fisheries Departments were loaned to the governments of those provinces for periods of from two to four months and their salaries were repaid to the Federal Government by the provinces. I expressed the opinion (1) that the period of such services which were not actually paid for by the Federal Government should not be counted as service under the Superannuation Act, and (2) that any statutory or retiring leave to which they might be entitled should be computed from the date of the termination of their active employment under the Federal Government rather than from the termination of the period of their services with the provinces. The Treasury Board, however, decided that the period of such services should be counted in computing the benefits to which they were entitled under the Superannuation Act, and the allowances granted were computed on that basis.

Employment Beyond the Age Limit.—The Superannuation Act provides that no contributor to the fund shall be retained in the Service after reaching the age of seventy years, unless with the approval of the Governor in Council. At the present time there are about twenty contributors on the staffs of various departments who have passed the age limit but who are still being paid the regular salaries of their positions although the period of their employment has not been extended by the Governor in Council.

Leave of Absence Without Pay or Without Making Contributions.—On page 291 of this volume is published a letter I addressed to the Treasury Board with regard to the inclusion as services for superannuation purposes, of periods of absence without pay or periods subsequent to actual retirement during which contributions were made in order to qualify for an allowance or for an increased allowance under the Superannuation Act. The action taken by the Treasury Board in the specific cases referred to in my letter would appear to indicate that the date of termination of an employee's actual employment will be considered an important factor in determining the period of service and that any prolongation of service by granting leave of absence without pay, in order to increase the period of service, will not be recognized.

Attention is also directed to the following matters connected with the administration of the Civil Service Act which are referred to in the Treasury Board Correspondence and in the Precis of Correspondence published further on in this volume at the pages indicated:—

Overpayment of Salary—Page 286.

Payment of Living Allowance to Employee while on Leave of Absence—Page 298.

Employment of Physician without proper Authoritv—Page 326.

Payments to Employees for extra work without proper Authority—Page 329.

Employment of Chauffeur without the approval of the Governor in Council—Page 329.

Employment of Telegraph Operator without proper authority—Page 330.

Appointment of Official not made through the Civil Service Commission—Page 333.

Increase in remuneration of Postmasters granted without proper authority —Page 335.

OPERATION OF THE CONSOLIDATED REVENUE AND AUDIT ACT

In previous reports I have called attention, under this heading, to certain sections of the Consolidated Revenue and Audit Act which have been found difficult of application, or which, through changes in practice regarding disbursements of public moneys, had become obsolete. But in the present report, because of the drastic changes in Parliamentary control of appropriated moneys, the creation of a new organism of control directly responsible to the Minister of Finance, and other features of the new Act which will become effective after the 31st of March, 1932, it does not seem opportune, until these modifications have been tested in actual practice, to make extended observations thereon, or to consider the advisability of recommending amendments thereto.

Certain comments, however, are of pressing importance: It is unfortunate that the application of the new Act, placing as it does additional heavy responsibilities on the Auditor General, coincides with a period of national stringency and retrenchment. It is in times such as these that, while the departmental officers responsible for the accounting and the control of public moneys under their care must exercise the most rigorous supervision, the Auditor General must be particularly vigilant. He must be more than ever cautious in the performance of his duties in order to exert a restraining influence if serious irregularities are to be prevented.

Two instances only of my new responsibilities may, perhaps, be cited:—

According to section 44, subsection 1, of the new Act, "The Auditor General shall examine, periodically, the accounts of all branches of the public service, and shall take such further steps as he may deem necessary to satisfy himself that such accounts are faithfully and properly kept. . . ."

And by section 45, subsection 1, he is called to satisfy himself "that the revenues are being fully accounted for. . . ."

These sections may be interpreted as making it obligatory for the Auditor General to examine yearly the Revenue and other Accounts of each one of the many hundreds of Government Offices, in addition to the examination now being carried out in this Office of the vouchers and documents relating to Expenditure under Grants.

Many difficulties will be encountered in effecting the transition from the operation of the old Act to that of the new. Any changes and modifications in accounting and controlling practices, which may be introduced by the Comptroller of the Treasury under the new Act, may ultimately be of great advantage in creating uniformity and adequate accounting methods in the place of those which are, in many instances, at present inadequate. But these changes will demand of the staff of the Auditor General's Office the exercise of the highest accounting skill coupled with long experience and sound judgment.

I consider it, therefore, my duty to bring to the attention of the House, on whose behalf my audit is made, the extreme difficulty, or perhaps impossibility of immediately making completely effective the will of Parliament as expressed in the new Act, without consideration being given to the staff requirements of this office, a recommendation upon which, under present conditions, I am reluctant to insist.

In a word, while fully appreciating the circumstances which may unavoidably postpone the adequate manning of my office, I am in duty bound to notify the House that while I shall endeavour as far as possible to make the audit of the accounts of the Dominion of Canada in accordance with the spirit of the Consolidated Revenue and Audit Act, 1931, it will not be humanly possible, with my present staff, to give full effect to the direction of that Act.

AUDIT OFFICE

The number of employees on the staff of this office in March, 1931, was 210, of whom 99 were men; in March, 1930, there were 202 employees of whom 92 were men. The average number of employees during the year was 205 as compared with 202 during the preceding year. The sick and special leave with pay, for the whole staff, increased from 3·62 per cent of the total number of working days in 1929-30 to 4·72 per cent in 1930-31.

Having, in my reports of other years, had occasion to comment upon the inadequacy of the office accommodation provided for this department, I am glad to be able to say that since March, 1931, the staff has been well housed. The space provided in the Confederation Building accommodates all but a small number of my staff whose duties make it necessary for them to be quartered in the offices of the Department of Finance.

The ample and convenient offices now enjoyed have enabled me to design a system of unit control and a reclassification of officers, the gradual application of which has already enhanced efficiency. The notable improvement in the health and morale of my staff, and in the volume and quality of the work accomplished by them is attributable to the co-operation, co-ordination, and supervision now made possible.

The "Manual of Instructions," to which reference was made in my last two reports, is now in the hands of the members of my staff, and the audit directions contained therein have been effective in bringing about greater uniformity of practice. These directions, however, will have to be revised materially after the changes in the system called for by the amended Act become effective.

Other problems concerning the staff of this office inevitably arise out of the operation of the Consolidated Revenue and Audit Act and to them reference was made under that heading.

GENERAL

In the General Remarks of my report of 1929-30, I referred at considerable length to the inadequacy, in many departments, of the systems of accounting and internal audit, and also to the lack, in a number of services, of efficient safeguards against loss of public moneys.

Although each department is solely responsible for the accuracy and adequacy of its own accounts, I regret to say that, with certain notable exceptions, little has been done toward improving accounting methods to keep pace with modern requirements and increasing government business, which is now about five times greater than it was a quarter of a century ago. The fact that officials charged with the keeping of accounts have not, in every case, the requisite qualifications for their work is a further obstacle to efficiency.

These unsatisfactory conditions increase considerably both the difficulties of the work of audit and the time occupied thereon, which, together with the limitations of my staff make it impossible for me to give full effect to the intentions of the Audit Act. The Act of 1931, however, by the establishment of a new system of control in the Treasury Department, under the supervision of a highly qualified official, may have the effect of rectifying the situation to a considerable extent.

Notwithstanding the additional work involved in the examination and payment of election accounts, referred to in a preceding chapter, it was found possible to carry out a greater number of special investigations during the year than heretofore; these are referred to more particularly in the chapter in this introduction entitled "Special Audits." The findings of my investigating officers were such as to fully substantiate the comments and justify the recommendations made in previous reports.

Since my appointment, and more especially during the last few years, I have communicated my comments and recommendations, resulting from special investigations, to departmental heads, with the view of obtaining direct and early action, although the Audit Act places me under no obligation so to do. In this connection I might state that under British practice recommendations to departments by the Auditor General are not only considered unadvisable but are even deprecated and regarded as being prejudicial to his independence, and tending to place him in an unfair position. In fact it is held that he examines the accounts solely on behalf of Parliament, and that no action taken by him should be regarded as relieving departmental officials, in any way, of their responsibility for keeping adequate accounts and maintaining a proper supervision over the collection and expenditure of public moneys.

The duties and functions of the Auditor General are often confused with those of a professional auditor. As this misunderstanding arises from the fact that the *quasi judicial* nature of his functions are not generally known, I consider it advisable to explain here, briefly, what those functions are: In addition to such audit of the accounts as is usually carried out by the private auditor, the Auditor General has to apply the "Appropriation Audit" and the "Audit of Authority" in order to satisfy himself that Parliament has voted the moneys expended and that the moneys so voted are applied to the purposes indicated by Parliament and to those purposes only, and also that those responsible, under Parliament, for the administration of the moneys voted have duly authorized the expenditures in accordance with the various Statutes, Orders in Council, Treasury Board regulations, departmental regulations or accepted practices and recognized precedents, etc. These last two classes of audit are part of the primary functions of the Auditor General and they must be detailed and complete, whereas the audit of accountancy should, in order to avoid expensive duplication, be limited to suitable tests, sufficient to assure the Auditor General that an efficient accountancy audit is being carried on, in detail, by departmental officials.

It will be seen from the above that Parliament requires of the Auditor General, in respect to each of these divisions of his responsibilities, the exercise of definite judicial functions on its behalf. Indeed it has been said that the most important duty of the Auditor General is to "scrutinize the various transactions with a view of seeing that they are not *ultra vires.*"

As my audit is made on behalf of the House of Commons, I desire to emphasize the fact that it would be of great assistance to this office in the fulfilment of its duties and of incalculable benefit to the whole service if the House were to indicate its wishes by giving directions concerning the various matters brought to its attention in my annual reports.

Mr. Wm. Kearns, who has been on the staff of this office for nearly fifty years, and who has for the last thirteen years occupied with distinction the position of Assistant Auditor General, retired on December 31, 1931. This office, the whole public service, and the country generally owe much to his faithful work and industry which I take great pleasure in hereby acknowledging and putting on record.

GEO. GONTHIER, L.I.A., C.A.,
Auditor General.

OTTAWA, January 11, 1932.

RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

INTRODUCTION

Conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, j'ai l'honneur de présenter mon rapport pour l'année financière terminée le 31 mars 1931.

FONDS DU REVENU CONSOLIDÉ

Ci-après est un état sommaire des opérations, pour les douze mois terminés le 31 mars 1931:—

REVENUS		
Revenus ordinaires	$349,587,298 67	
Revenus spéciaux	6,622,059,65	
Total		$356,209,358 32
DÉPENSES		
Dépenses ordinaires et spéciales	$397,684,921 96	
Ajouter—Prêts aux soldats colons	9,595,664 37	
Virement au Fonds des rentes viagères du Gouvernement	108,644 72	
Total		407,389,231 05
Excédent des dépenses sur les revenus		51,179,872 73

Revenus.—Le revenu total de l'année fut de **$356,209,358.32**, soit un fléchissement de **$89,742,927.28** sur le revenu de 1930 qui avait été de **$445,952,285.60.**

Dans l'état des revenus ordinaires paraissant à la page 116 de ce volume, ne sont pas compris les montants suivants déboursés par certains ministères, et déduits de leurs revenus bruts:—

Ministère des Postes—	
Revenus, non déposés au crédit du Receveur Général, appliqués au paiement des salaires de certains maîtres de poste, etc., en vertu de la loi des Postes (Voir Vol. II, partie S. 2)	$7,052,145 15
Autres ministères—	
Recettes créditées aux revenus, mais appliquées dans la suite à des remboursements de revenus, au paiements de drawbacks, etc.	21,812,969 55
Total	28,865,114 70

Les taxes d'accise de l'année terminée le 31 mars 1931, perçues après cette date n'ont plus comme précédemment, été virées aux revenus de cette année.

Dans les revenus de l'année ne figurent également pas les recouvrements sur les dépenses en capital des années antérieures, créditées au "Compte de Capital", ni les remboursements d'avances faites à même des crédits ou en vertu de lois spéciales et créditées à des "Comptes spéciaux", paraissant dans ce rapport, (voir Index, pages 114 et 115).

Dépenses.—Les crédits votés et les dépenses de l'année financière terminée le 31 mars 1931 sont:—

CRÉDITS—		
Loi des crédits, Nos 1 à 3, 1930, et No 1, 1931, y compris les mandats du Gouverneur Général de 1930-1931	$361,518,717 49	
Report des balances inemployées des crédits 356, 357 et 449, 1929-1930	23,052 49	
Report de la balance inemployée du mandat du Gouverneur Général, 1929-1930, relatif à l'affaire du "I'm Alone"	22,294 60	
Total		$361,564,064 58
Déduire—Balances inemployées de crédits		96,399,225 15
DÉPENSES EN VERTU DES CRÉDITS		265,164,839 43
Ajouter—Dépenses excédant les crédits		19,720 73
		265,184,560 16
DÉPENSES EN VERTU DE LOIS SPÉCIALES		193,079,611 25
Total		458,264,171 41
Moins—		
Débits au Compte Capital	28,710,691 69	
Prêts et avances débités aux Comptes spéciaux	18,490,582 48	
Obligations achetées pour les caisses d'amortissement	3,673,666 19	
		50,874,940 36
TOTAL DES DÉPENSES PAYÉES À MÊME LE FONDS DU REVENU CONSOLIDÉ		407,389,231 05

Comme les années passées, le Ministère des Finances n'a pas compris dans les dépenses de l'année le montant ci-dessus de $3,673,666.19, affecté à l'achat d'obligations pour les caisses d'amortissement.

Les crédits et les dépenses de l'année se comparent comme suit avec ceux de l'année précédente:—

—	1930-31	1929-30	Augmentation ou *Diminution
Crédits votés, etc	$ 361,564,064 58	$ 320,787,414 05	$ 40,776,650 59
Moins—Balances inemployées	96,399,225 15	73,609,335 23	22,789,889 92
Dépenses payées à même les crédits votés	265,164,839 43	247,178,078 82	17,986,760 61
Ajouter—Dépenses excédant les crédits	19,720 73	505,510 46	* 485,789 73
	265,184,560 16	247,683,589 28	17,500,970 88
Dépenses payées en vertu de lois spéciales	193,079,611 25	169,453,807 57	23,625,803 68
Ajustements et virements		602,827 43	* 602,827 43
Total	458,264,171 41	417,740,224 28	40,523,947 13

Crédits.—En plus des lois de crédits N°s 1 à 3, 1930, et et N° 1, 1931, les balances inemployées des crédits 356, 357 et 449 des lois des crédits de 1929-1930, furent reportées à 1930-31 par des arrêtés en Conseil des 10 avril, 10 et 15 mai 1931.

Mandats du Gouverneur Général.—En vertu de l'article 42 (*b*) de la loi du Revenu consolidé et de la Vérification, le Gouverneur Général émit sept mandats spéciaux d'un montant global de $681,000, compris plus tard dans le bill d'appropriation N° 1, (crédits 57 à 63). Conformément aux dispositions de l'article 44 de la loi précitée, l'Auditeur Général établit un état de ces mandats qui fut présenté à la Chambre le 13 mars 1931.

La balance inemployée de $22,294.60 d'un mandat du Gouverneur Général, émis en 1929-30, pour faire face aux dépenses occasionnées par l'arbitrage dans l'affaire en litige du "I'm Alone" fut également reportée à 1930-31.

VÉRIFICATION DES REVENUS

Des états généraux des revenus paraissent dans ce volume aux pages indiquées ci-après:—

Page 113.—Tableau sommaire des revenus (ordinaire et casuel).

Page 116.—Etat général des revenus ordinaires et comparaison du revenu net avec celui de 1929-30.

Page 118.—Classification du revenu casuel, par Ministère, et comparaison avec 1929-30.

Je dois rappeler ici, les remarques que j'ai faites dans mes rapports précédents, concernant la classification des revenus en revenu général et casuel.

Les revenus encaissés par les différents ministères paraissent aux "Sommaires des revenus et des dépenses des ministères" (pages 119 à 193) qui réfèrent à la page du volume II où en sont donnés les développements.

Revenus Ordinaires

Les revenus ordinaires de l'année s'élevèrent à $349,587,298.67 se répartissant comme suit: revenu général, $344,954,009.27; revenu casuel, $3,678,487.31; amendes et confiscations, $433,715.52; primes, escompte et change, $521,086.57.

Le tableau ci-dessous permet la comparaison, des revenus ordinaires, bruts et nets des cinq dernières années:

Année financière	Revenus bruts	Déductions	Revenus nets
1926-27	$ 419,558,838 11	$ 20,863,061 73	$ 398,695,776 38
1927-28	447,815,840 95	25,097,858 27	422,717,982 68
1928-29	478,875,831 72	23,411,957 98	455,463,873 74
1929-30	471,202,585 19	29,790,779 01	441,411,806 18
1930-31	378,452,438 37	28,865,139 70	349,587,298 67

Revenu général.—Sur les $344,954,009.27 de revenu général, le Ministère du Revenu National encaissa **$294,772,876.83, soit plus de 85 p. 100 du total.** Les encaissements de ce ministère, au cours des cinq dernières années furent:—

Années	Droits de douanes	Droits et taxes d'accise	Impôt sur le revenu et les bénéfices commerciaux	Total
1926-27	$ 141,968,677 64	$ 154,126,320 44	$ 48,096,411 41	$ 344,191,409 49
1927-28	156,985,817 65	147,623,828 78	57,527,078 83	362,136,725 26
1928-29	187,206,332 47	146,692,236 50	59,877,555 52	393,776,124 49
1929-30	179,429,920 46	128,444,844 56	69,194,026 68	377,068,791 70
1930-31	131,208,955 15	92,481,469 30	71,082,452 38	294,772,876 83

Les fluctuations les plus importantes dans le revenu général se produisirent cette année dans les services suivants:—

Services	Augmentation	Diminution	Pourcentage
Droits de douanes	.....	$ 48,220,965 31	26·88
Droits d'accise	.....	7,288,893 29	11·2
Taxes d'accise	.....	28,674,481 97	45·2
Impôt sur le revenu et les bénéfices commerciaux	$ 1,888,425 70	.....	2·73
Intérêts sur placements	.....	3,096,980 12	22·91
Postes	.....	3,133,059 70	9·4
Produits des taxes de guerre	20,683 80	.....	1·39

Les fléchissements des pourcentages des différentes catégories de revenus, reflètent la situation économique générale au Canada, au cours de l'année; l'impôt sur les bénéfices commerciaux ayant été calculé sur le chiffre d'affaires de 1929-30, fait seul exception.

Revenu casuel.—Le sommaire ci-dessous donne le montant des recettes de l'année créditées au revenu casuel, et permet leur comparaison avec celles de l'année précédente:

Catégorie de recettes	1930-31	1929-30	*Augmentation ou Diminution
Revenus divers, droits, licences, etc.	$ 2,042,575 96	$ 2,541,761 10	$ 499,185 14
Aliénation de propriétés, matériel, etc.	564,179 66	619,977 12	55,797 46
Recettes diverses	307,473 76	270,968 18	* 36,505 58
	2,914,229 38	*3,432,706 40*	*518,477 02*
Recouvrements sur les dépenses des années antérieures	764,257 93	868,003 42	102,745 49
Total	3,678,487 31	4,300,709 82	622,222 51

Une classification générale, par ministère, de ces recettes paraît page 118, et leur développement est donné dans différentes parties du volume II.

La diminution nette de $499,185.14 dans les revenus divers provient principalement des sources suivantes:

Diminutions—	
Agriculture—Droits d'inspection, etc.	$ 22,201 81
Finances—Hôtel des Monnaies—Frappe, affinage, etc.	188,611 56
Législation—Droits sur les bills privés	34,674 64
Secrétariat d'État—Droits perçus conformément à la loi des Compagnies	261,089 30
Augmentation—	
Marine—Service radiotélégraphique	45,540 27

Dans les recettes provenant de "l'aliénation de propriétés, matériel, etc." le fléchissement le plus important fut celui du Ministère des Travaux publics, qui fut de $42,964.31.

L'augmentation dans les "recettes diverses" est due à des variations peu importantes dans divers ministères.

La diminution dans les recouvrements sur les dépenses provient, en grande partie, de ce qu'en 1929-30, les ministères des Chemins de fer et Canaux et de la Défense Nationale eurent respectivement des recouvrements extraordinaires de $70,087.29 et de $34,606.75.

Les revenus provenant de ces catégories de recettes perçues régulièrement et crédités au revenu casuel que, dans mes rapports précédents, je disais être assez importantes pour être classées dans le revenu général, sont:—

Agriculture, Ministère de l'—	
Droits d'inspection, etc.	$173,640 69
Vente des produits des fermes expérimentales	178,218 47
Marine, Ministère de la—	
Service radiotélégraphique	544,451 58
Travaux publics, Ministère des—	
Loyer d'édifices publics	108,418 27
Secrétariat d'État—	
Droits perçus en vertu de la "Loi des Compagnies"	389,527 00

Amendes et confiscations—Les encaissements provenant d'amendes et de confiscations, déduction faite de $458,789.90 de frais de saisie et d'administration et de remboursements, furent de $313,162.03 contre $639,066.69 l'année précédente, soit une diminution de $325,904.56.

Prime, escompte et change—Le montant total crédité aux revenus sous cette rubrique fut de $521,086.57 dont $521,026.36 paraissent au revenu du Ministère des Finances; sur ce montant $470,652.24 représentent l'escompte sur les valeurs achetées pour les caisses d'amortissement.

Remarques—Des vérifications furent effectuées dans plusieurs bureaux de perception des ministères; le résultat en est donné dans divers chapitres de ce rapport, et plus particulièrement à celui intitulé "Vérifications spéciales".

Les recommandations que je fis à la suite de ces vérifications, ont déjà eu dans la plupart des cas les résultats désirés, certains des ministères intéressés ayant adopté des méthodes de comptabilité assurant une meilleure sauvegarde des deniers publics. Toutefois, comme l'ont révélé de récentes inspections, dans d'autres services les conditions sont encore peu satisfaisantes, et si l'on n'y porte pas remède, il pourra s'y produire des malversations ou des irrégularités.

Par suite des modifications importantes apportées, au cours de la dernière session, à la loi du Revenu consolidé et de la Vérification, la révision (voir rapport de 1929-30), des règlements concernant la perception des revenus et des écritures s'y rapportant, ne sera poursuivie que quand la comptabilité des ministères aura été modifiée conformément aux dispositions de la nouvelle loi.

L s questions concernant les revenus ayant, au cours de l'année, fourni matière à correspondance avec les ministères sont énumérées ci-dessous, avec l'indication des pages où elles paraissent dans le précis de correspondance.

Page 345—Marine—Irrégularités dans les rapports des quayages.

Page 346—Marine—Paiements à même le revenu, faisant question.

Page 346—Marine—Demande du remboursement d'un paiement pour la location d'un lot domanial submergé, devant être autorisé par le Parlement.

Page 348—Revenu National—Édifices publics aliénés sans l'autorisation du Gouverneur en son Conseil.

Je donne ci-dessous des informations complémentaires sur les questions suivantes concernant le revenu et déjà mentionnées dans mes rapports précédents.

Pages 232 (1927-28) liv (1928-29) et lviii (1929-30)—Remboursements à la Colombie Britannique d'une partie de la taxe perçue sur les Chinois en 1923.—Une taxe d'entrée ayant été remboursée pendant l'année, le montant détenu par le ministère fut réduit à $3,750.

Pages 242 (1927-28), liv (1928-29) et lviii (1929-30)—Rapports du revenu des Postes—Le ministère n'a encore apporté aucune modification dans la manière de rendre compte de ces revenus.

Page 330 (1929-30)—Annulation de dettes dues à la Couronne. Des montants considérés irrécouvrables par le ministère, rayés précédemment des livres furent de nouveau portés en compte.

Page 332 (1929-30)—Vente des grains en surplus dans les élévateurs des terminus. Les Commissaires des grains versèrent au revenu casuel de 1930-31, $14,465.02 provenant de la vente des grains en surplus de la récolte de 1927-28. D'après les états transmis par le ministère, les commisaires n'auront à percevoir aucun montant provenant d'une source analogue pour les années 1928-29 et 1929-30.

Page 336 (1929-30)—Droits de quai impayés. Cheverie, N.-E. Le 17 juin 1931, la Cour de l'Echiquier rendit un jugement condamnant la "Rockplaster Company" à payer $591.08 et aux dépens; la compagnie versa une somme de $625. Le Ministère de la Justice déconseilla de faire appel de ce jugement devant la Cour Suprême, mais donna des instructions à ses représentants pour engager des poursuites contre la "Connecticut Adamant Plaster Company and Arthur Parsons" pour la balance de la réclamation. Cette affaire suit son cours.

Revenus spéciaux

Le montant de $6,622,059.65, crédité au compte du Fonds consolidé comme revenu spécial, provient des sources suivantes:—

Valeur des obligations, laissées par testament, au Gouvernement du Dominion par Joseph Davidson	$ 5,130 00
Ajustement des contributions au fonds de pension	10 00
Paiements au titre des réparations (voir Vol. II, page F.4)	6,568,437 38
Recouvrements sur les dépenses de guerre et de démobilisation des années précédentes	48,482 27
	6,622,059 65

Les paiements par l'Allemagne au titre des réparations comprennent, $881,-443.41, versés conformément au Plan Young, $2,173,319.01 représentant la quote-part du Canada sur le produit des obligations vendues en garantie des annuités fixées par le nouveau projet (à savoir l'entente de La Haye, du 20 janvier 1930), et $3,485,007.79 de réparations ordinaires en vertu du même projet. Sur ce dernier montant, $272,785.84 sont détenus à un compte non productif d'intérêts de la Banque des règlements internationaux. Au 31 mars 1931, le montant total reçu au titre des réparations était de $25,719,874.01.

VÉRIFICATION DES DÉPENSES

Des états généraux des dépenses paraissent dans ce volume aux pages indiquées ci-après:—

Pages 2 à 5—Sommaire général, par service des crédits et des dépenses indiquant les crédits inemployés ou dépassés.

Pages 6 et 7—État comparatif, par service, des dépenses, permettant un rapprochement avec celles de l'année précédente.

Pages 8 et 9—Sommaire général, par ministère, des crédits et des dépenses.

Les dépenses de chacun des ministères sont données dans les Sommaires des revenus et des dépenses des ministères (pages 119 à 193), qui renvoient, soit à la page de leur développement dans le volume II, soit aux "Comptes spéciaux", relevant de différents ministères ou aux Etats divers paraissant dans ce volume.

Ci-après est un tableau synoptique des dépenses de l'année:—

Dépenses ordinaires		$397,684,921 96
Montants annulés sur les prêts consentis aux soldats colons	$9,595,664 37	
Virement au Fonds des rentes viagères du Gouvernement	108,644 72	
		9,704,309 09
		407,389,231 05
Dépenses débitées au Compte de Capital		28,710,691 69
Prêts et avances débités aux Comptes spéciaux	18,490,582 48	
Achat d'obligations pour les caisses d'amortissement	3,673,666 19	
		22,164,248 67
Total des dépenses		458,264,171 41

Les dépenses ont été classifiées comme les années précédentes (*voir* pages 194 et 195), et le tableau ci-après permet de les comparer avec celles de 1929-30:—

Catégories de dépenses	1930-31	1929-30	Augmentation	Diminution
Traitements à Ottawa—Ministères	$ 18,144,578 33	$ 17,480,408 92	$ 664,169 41	
Traitements et salaires—Extérieur	74,934,732 46	72,408,438 43	2,526,294 03	
Frais de voyages	4,579,401 28	4,481,883 13	97,518 15	
Matériel, fournitures, réparations	27,290,586 47	25,551,885 99	1,738,700 48	
Automobiles—Achats, réparations, remise à neuf	699,652 78	783,076 75		$ 83,423 97
Imprimerie et papeterie	5,325,783 05	4,797,716 89	528,066 16	
Divers	18,383,340 13	17,784,293 22	599,642 57	
Allocations, subventions, etc	42,590,935 79	29,793,419 76	12,796,920 37	
Autres déboursés—				
Compensations, indemnités, secours et gratifications	20,692,875 39	15,066,540 56	5,626,334 83	
Travaux à forfait; achat de propriétés	35,522,109 59	27,465,129 70	8,056,979 89	
Élections	2,234,767 27	26,292 02	2,208,475 25	
Intérêts de la dette publique	121,289,843 72	121,566,213 21		276,369 49
Service des postes	16,382,204 70	15,657,371 52	724,833 18	
Comptes spéciaux et divers et caisses d'amortissement	22,164,248 67	21,007,315 52	1,156,933 15	
Pensions et retraites	49,153,384 40	43,594,938 79	5,558,445 61	
Dépenses diverses spéciales	1,325,195 12	1,855,472 42		530,277 30
	868,764,628 86	*246,259,273 74*		
	460,713,500 44	419,320,396 83	42,283,313 08	890,070 76
Déduire—Recouvrements et ajustements	2,449,467 74	1,580,172 55	869,295 19	
	458,264,171 41	417,740,224 28	41,414,017 89	890,070 76
Augmentation nette			40,523,947 13	

Conformément aux dispositions de l'article 50 de la loi du Revenu consolidé et de la Vérification, chacun des ministères me transmit des états, dûment certifiés, des comptes de crédits qui, comme le prescrit l'alinéa 2 de l'article précité, furent vérifiés sous ma direction.

Un sommaire général (pages 10 à 12), précède les comptes de crédits qui (sauf dans le cas des "Frais de gestion" relevant du Ministère des Finances) sont suivis de notes explicatives fournies par les ministères sur les différences existant entre les crédits et les dépenses y afférant. Des "notes de vérification" concernant certaines dépenses sur lesquelles il a paru utile d'attirer l'attention font aussi suite aux comptes de crédits.

Sur les $361,564,064.58, prévus par la loi des crédits pour les dépenses de l'année financière, $96,399,225.15 ne furent pas employés, soit une augmentation de $22,789,889.92, sur les montants inemployés de l'année précédente. Ce montant considérable s'explique en partie du fait que certains crédits votés sous la rubrique "Chemins de fer—Prêts aux Chemins de fer Nationaux du Canada" ne furent pas réellement dépensés, mais, comme le prévoyait les termes du crédit, regardés comme autorisant le Ministère des Finances à les appliquer, jusqu'à concurrence de $69,021,040.74, en garantie des obligations émises par les Chemins de fer Nationaux. Ces mêmes garanties l'année précédente n'avaient été que de $49,656,805.31.

La somme globale des crédits qui fut dépassée de $19,720.72, devra être couverte par un vote spécial du Parlement.

Le tableau comparatif suivant donne, par service, le montant de ces dépassements au cours des trois dernières années.

1930-31 Page	1930-31 N° du crédit	Service	1930-31	1929-30	1928-29
	40, 48	Agriculture		$ 6,055 87	
		Défense nationale			$ 1,524 30
		Divers (Archives publiques)			5,649 46
	295	Divers (Défense nationale)		13 83	
		Domaine de l'Etat et parcs			552 28
	129	Frais de gestion—Finances		21,389 95	37,799 29
		Gouvernement civil			407 40
		Gouvernement des Territoires du Nord Ouest			2,038 06
		Gouvernement du Territoire du Yukon			101 44
36	8, 34	Législation	$ 9 75	47,974 38	19,284 79
26	184	Pêcheries	5,153 56	6,614 88	4,919 29
58	33, 340	Pénitenciers	14,552 09	33,646 51	93,744 11
		Pensions			1,048,482 21
	233, 234	Pensions et Hygiène (a)		161,269 53	128,987 86
96	314	Postes (Service extérieur)		224,850 67	210,654 36
		Service des Postes et subvention aux paquebots			3,183 25
	296	Travaux publics (perception du revenu)	5 33	6 07	
	208	Travail		3,688 77	15,000 00
			19,720 73	505,510 46	1,572,328 10

(a) Donné en 1928 sous la rubrique "Rétablissement des Soldats dans la vie civile".

Les montants inemployés des crédits de 1929-30 s'élevant à $73,609,335.23 furent reversés et rayés des livres et les $505,510.46 de dépassement couverts par le crédit 64, Appendice "A", loi des Crédits N° 1, 1931.

Les mesures prises à la fin de l'année financière ont eu pour résultat de réduire à $19,720.73, les dépassements, qui l'année précédente avaient été de $505,510.46.

On ne doit toutefois pas en déduire que ce montant ajouté aux crédits votés pour 1930-31 fut suffisant pour couvrir toutes les dépenses de l'année car, comme je l'ai déjà mentionné dans chacun de mes rapports annuels, d'année en année un fort montant de dettes et de créances a été reporté pour paiement à l'année suivante. C'est ainsi que des comptes d'un montant total d'environ $5,000,000.00 furent reportés de 1928-29 à 1929-30 et, comme je l'explique ci-après le montant de dépenses faites au cours des années précédentes et payées en 1930-31 fut d'environ $3,500,000.000.

Je ne puis, avant que la vérification des comptes de 1931-32, soit terminée, faire une évaluation des dettes et créances impayées en 1930-31, mais il est évident que cette pratique se continue car ayant demandé à un ministère de m'expliquer comment le montant de ses douze crédits avait été exactement dépensé en totalité, il me répondit que les comptes avaient été payés jusqu'à concurrence du montant disponible du crédit et la balance impayée reportée à 1931-32. On doit s'objecter à cette pratique car elle empêche de faire paraître les dépassements dans l'année où ils se produisirent et, aucun état détaillé des comptes impayés n'étant fourni à la fin de l'année, le Parlement n'a pas une connaissance exacte de la situation des affaires et son contrôle sur les dépenses, payées à même les crédits votés, s'en trouve affaibli.

Je dois ajouter que l'article 26 de la Loi du Revenu consolidé et de la Vérification, 1931, demandant que, au début de chaque année financière, des informations soient données par les ministères sur les obligations contractuelles existantes et, l'article 32 de la même loi, stipulant que les balances inemployées de crédits, à la fin de l'année financière, restent disponibles pour une période de 30 jours, aura sans doute comme résultat de remédier en grande partie, sinon entièrement à cet état de choses.

Malgré les améliorations apportées dans les méthodes de comptabilité et une coopération, en général plus étroite, entre mes fonctionnaires et ceux des ministères, par suite du surcroît de travail, résultant des élections de 1930, toutes les rectifications ne purent pas être faites *pari-passu* avec les mouvements de caisse.

Pour me conformer aux dispositions de l'article 60 de la loi du Revenu consolidé et de la Vérification, je fais rapport des résultats de mon examen des comptes de crédit relativement aux questions suivantes:

(a) Emission de chèques.—Aucun chèque du Receveur Général, créé à même les fonds publics, ne fut émis sans être ordonnancé par moi;

(b) Crédits dépassés.—Un état des crédits dépassés est donné, page

(c) Argents reçus et dépensés, par un ministère, provenant d'autres sources que les crédits de l'année. A différentes reprises j'ai signalé des paiements faits par des ministères à même leurs recettes diverses; ceux de cette année font l'objet de "Notes de vérifications" paraissant à la suite des comptes de crédits; pages 10 à 112.

(d) Preuves de paiement.—Sauf dans quelques cas, faisant aussi l'objet de notes de vérification, et mentionnés dans le précis de correspondance, les différents ministères me transmirent les pièces justificatives de dépenses et autres documents exigés par la loi.

(e) Paiements non effectués dans l'année financière où les dépenses furent faites. Cet alinéa a été interprété comme ordonnant de faire rapport de tout paiement fait au cours d'une année financière autre que celle où les dépenses furent faites. Ces paiements sont inclus dans le développement des dépenses paraissant dans le volume II, mais leur grand nombre m'empêche de les mentionner chacun en particulier. Ils s'élèvent cette année à environ $3,500,000.00.

Au cours de la vérification des écritures de l'année, afin d'avoir une directive je soumis différentes questions au Conseil du Trésor; il en est fait mention dans différents chapitres de ce rapport et dans la correspondance avec le Conseil du Trésor (pages 300 à 321). Le Conseil, toutefois, n'a pas encore pris de décision relativement à certaines d'entre elles.

Le "Précis de correspondance" (pages 333 à 350), ne donne qu'une faible idée du nombre de sujets ayant fourni matière à correspondance avec les ministères, car, beaucoup furent réglés à ma satisfaction et n'y sont pas mentionnés; toutefois, je donne ceux se rapportant à des questions de principe, même s'ils ont été réglés d'une façon satisfaisante, afin que les ministères aient une directive

si des cas semblables venaient à se reproduire. Au nombre de ces sujets sont les suivants qui ne sont traités dans aucun des autres chapitres de cette introduction:—

Affaires Indiennes—Page 338—Chèque créé antérieurement à l'exécution des travaux.

Page 338—Duplicata pour des chèques perdus, créés sans garantie.

Page 338—Paiement de cotisations à des associations professionnelles.

Page 340—Prêt par une banque, obtenu sans autorisation, pour payer des travaux de construction.

Page 341—Travaux additionnels à ceux prévus par des contrats, faits sans l'autorisation du Gouverneur en son Conseil.

Agriculture—Page 341—Achats pour lesquels l'on n'a pas bénéficié de l'escompte.

Commerce—Page 341—Contrats passés avec des ingénieurs conseils sans l'autorisation du Gouverneur en son Conseil.

Défense nationale—Page 343—Impressions et papeterie du service intérieur payés à même le crédit de l'armée permanente.

Etablissement des soldats—Page 342—Services spéciaux payés sans l'autorisation du Gouverneur en son Conseil.

Page 345—Législation—Chambre des communes.—Paiements pour "Advance Press Service", faisant question.

Page 346—Marine.—Soumissions pour réparer un bateau du Gouvernement n'ayant pas été approuvée par le Gouverneur en son Conseil.

Page 347—Mines.—Allocation, pour blanchissage et achat d'appareils de topographie, payée sans autorisation.

Page 348—Postes.—Paiement à la "Commercial Airways Ltd." fait contrairement aux clauses du contrat.

Travaux publics—Page 349—Entrepreneur assisté par le Ministère.

Ci-après sont données des informations complémentaires sur certaines questions concernant les dépenses, mentionnées dans les "Précis de Correspondance" de mes rapports précédents:—

Rapport de 1927-28—

Page 233: 1928-29 page lviii et 1929-30 page lxviii—Indemnités de vivre et de logement aux employés d'un parc—Au mois de mars 1931, le Sous-ministre intérimaire me prévint que les logements de Jasper ayant été remis en état et le coût de la vie ayant baissé, ces indemnités cesseraient d'être payées à partir du 31 mars 1931.

Page 235 et 1928-29 page lix—"Dominion Shipbuilding" (compte fiduciaire) —La Cour ayant débouté la ville de Toronto de sa demande de poursuites contre le liquidateur de cette société en faillite, ce dernier me transmit un état des débours débités à ce compte, appuyée de pièces justificatives et autres documents, et la balance inemployée de $3,650.20, fut déposée par lui au crédit du Receveur Général. La ville de Toronto ayant fait appel, le Ministère des Finances, en attendant le prononcé du jugement, a déposé ce montant à un compte spécial.

Page 237 et 1928-29 page lix: "Prince Rupert Dry Dock and Engineering Company, Ltd." (compte fiduciaire)—Le fidéicommissaire m'a transmis un état, appuyé par des pièces justificatives et autres documents, des débours faits par lui, et débités à ce compte au nom de cette compagnie en faillite. En 1930-31, la balance inemployée de $1,173.54 fut versée au crédit du Receveur Général comme recouvrement sur les dépenses des années antérieures (voir vol. II, page 0-60, 1929).

Rapport de 1928-29--

Page 245 et 1929-30 page lxiv.—Ajustement d'une réclamation du "Quebec Central Railway" dont le paiement devra être autorisé par le Parlement—Le crédit 349 de la loi des Subsides, No. 3, 1931 prévoyait un montant de $9,311.09 pour payer au "Quebec Central" l'excédent des recettes des Postes, en surplus de 3 p. cent de la subvention, pour la période allant de 1907 au 31 décembre 1928. Ce montant fut payé à la compagnie en août 1931.

Page 246 et 1929-30 page lxvi—Décision du ministère de la Justice concernant l'augmentation des maîtres de poste payés à même les revenus—Un résumé de la correspondance additionnelle échangée à ce sujet au cours de cette année paraît à la page 348, sous le titre "Augmentation de traitement accordée sans autorisation à des maîtres de poste".

Rapport de 1929-30—

Page 331—Emploi de commis aux écritures; bureaux de l'exposition; Londres—Le mode de nomination proposé par le ministère et accepté par moi a été suivi et, jusqu'à maintenant, donne de bons résultats.

Page 332—Avance sur la solde d'un sous-officier—Le ministère m'a informé que tous les officiers commandant de districts avaient été prévenus que dans des cas analogues, les avances de solde n'étaient pas à conseiller et devraient être discontinuées.

Page 333—Achat d'une machine, non autorisé par arrêté en Conseil—Bien qu'un arrêté en Conseil n'ait pas été obtenu pour l'achat de cette machine, celles achetées dans la suite le furent avec l'autorisation du Conseil.

Page 334—Frais médicaux et d'hôpital, payés par le ministère, postérieurement à la libération d'un prisonnier—Le ministère ne fit aucune démarche pour que ce paiement soit autorisé par un arrêté en Conseil spécial, mais le Sous-ministre m'a informé que le montant en ayant été inclus dans les crédits supplémentaires de 1929-30, il en résultait qu'il avait certainement été approuvé par le Conseil.

Page 334—Paiement pour service spéciaux, non autorisé par arrêté en Conseil—J'ai été prévenu par le Sous-ministre de la Justice qu'aucune nouvelle disposition n'avait été prise à ce sujet.

Page 335—Achat de terrains sans l'autorisation du Gouverneur en son Conseil—Le Conseil du Trésor m'ayant délivré ampliation d'une lettre du Ministère de la Justice, concernant les achats de terrains pour la construction des phares, je demandai au Sous-ministre de la Justice de me dire sur quoi était basée son opinion. Dans sa réponse il développa sa première opinion de telle sorte qu'il ne paraît pas être nécessaire, quant aux terrains déjà achetés pour la construction de phares, d'obtenir l'autorisation du Gouverneur en son Conseil, mais sauf pour les terrains

achetés conformément aux dispositions de la "loi des Expropriations" le Ministre ne semble pas avoir le pouvoir d'acheter des terrains et de les payer à même les crédits votés sans y avoir été autorisé par le Gouverneur en son Conseil (voir correspondance avec le Conseil du Trésor, page 300).

Page 336—Remboursement des retenus faits à des entrepreneurs—A la suite d'une enquête faite par le Ministère du Travail sur le taux des salaires payés, une somme de $6,453.55 fut retenue sur le montant réclamé par les entrepreneurs. Cette somme fut versée au Ministère du Travail qui la fit répartir entre les ouvriers par le fonctionnaire en charge des salaires équitables à Halifax. Le montant réel ainsi déboursé fut de $6,451.17 et la balance inemployée de $2.38 reversée au Ministère de la Marine.

Page 335—Achat de machines pneumatiques pour un montant supérieur à celui autorisé—Il n'a pas encore été passé d'arrêté en Conseil autorisant le dépassement.

Page 336—Chèques n'étant ni numérotés, ni détruits, conformément aux règlements du Conseil du Trésor—L'ordre donné par le ministère à ses agents de se conformer strictement aux règlements a été suivi, sauf par les chantiers maritimes de Sorel et l'agent de Prince Rupert. Le ministère m'a prévenu que de nouveaux ordres avaient été donnés.

Page 337—Gages d'un chauffeur—Aucune autorisation n'a été obtenue pour, du 1er avril 1928 au 30 novembre 1929, payer à ce chauffeur des gages à raison de $1,800 par an.

Page 338—Achat d'une automobile—Le Conseil du Trésor, à qui fut soumis ce cas, n'a pas jugé qu'il fût nécessaire de passer un nouvel arrêté en Conseil.

Page 338—Frais de voyages payés contrairement aux dispositions de l'arrêté en Conseil relatif à ces frais—Cette question fournit encore matière à correspondance au cours de cette année. Voir page 349 "Comptes de frais de déplacements n'étant pas appuyés des pièces de paiement".

Page 339—Rentes viagères payées pour des contrats en faveur d'un survivant—J'ai été prévenu que le Ministère du Travail avait demandé au Ministère de la Justice s'il était nécessaire de passer un arrêté en Conseil ou de modifier la "loi des Rentes viagères" pour légaliser le paiement par chèque créé en faveur du dernier survivant, des annuités dues à des co-contractants. Le Ministère de la Justice n'a pas encore pris de décision à ce sujet.

Page 339—Assurance du "Canada House" Londres—Bien que le ministère m'ait informé qu'il avait donné des instructions pour que le "Canada House" ne soit plus assuré, une assurance est toujours en cours et une prime de £33-15-0 fut payée en 1930-31 et 1931-32. Des explications ont été demandées au ministère, et j'ai été prévenu que, d'après les clauses du bail, l'immeuble doit être assuré.

Dépassement des crédits ouverts en banque par lettre de crédit

A la fin de l'année financière, il ne fut constaté qu'un seul dépassement des crédits ouverts en banque par lettre de crédit. Il se produisit dans les bureaux du Ministère des Pensions et de l'Hygiène de St-Jean (N.-B.), et était inférieur à $5,000. C'est un progrès marqué sur les années précédentes, indiquant que les ministères se conforment à la règle établie par le Gouvernement de ne créer des chèques que dans la limite des crédits ouverts.

Comptabilité du Département des Affaires Indiennes

A la suite d'une vérification des comptes de deux agences de la Colombie Britannique, faite au cours de l'année par des fonctionnaires du Département, je fus informé que des détournements s'élevant à $17,783.58 et à $2,164.75 avaient été découverts. Le second de ces détournements fut depuis recouvré en totalité, mais comme sur le premier il n'a été remboursé que $3,028.58, le déficit de $14,755 affectera les fonds des différentes bandes et ceux des successions administrés par l'agent. Dans chaque cas les détournements s'étendaient sur plusieurs années. Dernièrement, il m'a été délivré ampliation des rapports des investigateurs.

Des vérificateurs de mon bureau examinèrent aussi les comptes d'une agence de l'Ontario et y relevèrent des détournements peu importants.

Les investigations faites dans ces trois agences firent ressortir l'insuffisance de la comptabilité et les formes défectueuses des comptes de banques, et que les vérifications du département ne s'étendaient pas aux écritures comptables. En outre il fut constaté que les opérations de recettes n'étaient ni comptabilisées, ni qu'il n'en était rendu compte, comme le prescrit l'article 38 de la loi du Revenu consolidé et de la Vérification, qu'il n'était jamais délivré ampliation des reçus de paiements, et que les états des recettes et des déboursés des fonds fiduciaires des agences de la Colombie Britannique n'étaient jamais envoyés à mon Bureau pour être vérifiés.

La vérification courante, faite dans mon Bureau des écritures de 1930-31, et l'examen des méthodes de comptabilité dans les bureaux du Département à Ottawa firent ressortir que, contrairement aux dispositions de l'article 54 de la loi du Revenu consolidé et de la Vérification, la vérification faite par le Département était insuffisante, et sa comptabilité inadéquate n'offrait pas la protection nécessaire pour la sauvegarde des deniers publics, mes examinateurs y ayant relevé un grand nombre de trop-payés et d'autres irrégularités.

En 1928-29, à la suite de la vérification des écritures du bureau du commissaire des Indiens de Régina, de diverses agences en relevant et de celle de New-Westminster, je fis plusieurs recommandations au Département sur l'insuffisance des méthodes de comptabilité de ces agences et sur ce que le Département devrait faire faire plus fréquemment des vérifications par des fonctionnaires compétents.

Le Département se conforma à mes recommandations, seulement quant aux agences ressortissant au commissaire de Régina, eussent-elles été appliquées de façon générale, les détournements dont il est fait mention ci-dessus eussent été découverts plus tôt et auraient été moins élevés.

Désireux de faire une vérification plus serrée des comptes des fonds fiduciaires des Indiens, je demandai à différentes reprises au Département de me communiquer certains documents, tels que contrats de vente, baux, permis, licences, etc., et bien que dernièrement il ait paru mieux disposé d'accéder à ma demande, je n'ai encore reçu aucune pièce.

A la fin de l'année, le Département en prévision des dépenses de 1931-32, par chèques tirés sur sa lettre de crédit, imputa aux crédits votés en 1930-31 une somme de $13,809.45 qu'il déposa au crédit des fonds fiduciaires des Indiens de l'Ontario et de Québec. Ce virement, à mon avis, n'est pas régulier et a été fait en violation des dispositions de l'article 49, alinéa 2 de la loi du Revenu consolidé et de la Vérification.

D'autres irrégularités furent encore signalées au département au cours de l'année, il en est fait mention dans le précis de correspondance, pages 338 à 341.

ACHAT ET FRAIS D'ENTRETIEN DES AUTOMOBILES

D'après les rapports fournis par les ministères et sans tenir compte de l'essence et des lubrifiants, les dépenses pour les automobiles du Gouvernement (achats, remises à neuf, réparations), furent de $699,652.78 (voir Sommaire général et classification, par ministère, page 195).

Cette catégorie de dépenses fait voir, sur l'année précédente, une diminution de $83,423.97, car, bien que dans neuf ministères les dépenses aient été plus élevés, quatorze autres réalisèrent des économies. Les plus fortes économies furent constatées aux ministères des Postes ($51,860.13); de l'Intérieur ($48,-111.21); du Revenu National ($33,180.17); et les plus fortes augmentations furent celles des Pénitenciers ($40,023.26) et de l'Agriculture ($38,562.13).

La tableau comparatif sommaire ci-dessous donne les pourcentages et les augmentations et les diminutions des quatre dernières années:—

Année	Dépenses	Augmentation ou *Diminution	Pourcentage de l'augmentation
1925-27	$ 484,388 69	$ 140,959 91	41
1927-28	541,926 64	57,537 95	12
1928-29	634,549 10	92,622 46	17
1929-30	783,076 75	148,527 65	23
1930-31	699,652 78	* 83,423 97	11

Je suis toujours d'avis, comme je le faisais remarquer dans mes rapports précédents, que l'on devrait établir une méthode spéciale de contrôle et de vérification pour ces dépenses.

Je me propose au sujet de la vérification de cette catégorie de dépenses de demander à chaque ministère, de me fournir annuellement un inventaire de toutes les automobiles lui appartenant, et les états de celles vendues ou achetées.

CAUTIONNEMENT DES FONCTIONNAIRES

Dans l'introduction de mes trois derniers rapports j'attirais l'attention sur ce qu'il n'existait aucune règle fixe concernant le cautionnement des fonctionnaires et sur ce que le mode de paiement des primes d'assurances de garantie n'était pas uniforme dans tous les ministères. Dans mon rapport de 1930 (page lxvi), je citais une opinion émise par le Sous-ministre de la Justice d'après laquelle, la "loi des Fonctionnaires publics" tout en donnant pouvoir au Gouverneur en son Conseil de permettre que ces primes soient payées par Sa Majesté, n'en autorise pas le paiement s'il n'est prévu statutairement, ou dans chaque cas, permis par un arrêté en Conseil.

Quatre ministères obtinrent dans la suite l'autorisation du Gouverneur en son Conseil pour payer ces primes à même leurs crédits, sept autres continuant de les payer sans y être autrement autorisé que par l'usage établi, j'ai attiré leur attention sur la nécessité d'obtenir cette autorisation.

Outre quelques services peu importants, ne faisant ni encaissements ni paiements, le Ministère de l'Agriculture et le Département de l'Imprimerie, quoique encaissant des revenus considérables, n'ont aucun fonctionnaire sous caution.

Bien que, d'après l'article 58 de la "loi des Postes", le Ministère, dès la nomination d'un maître de poste doive exiger qu'il "consente une obligation avec cautions solvables et admises", pour s'assurer qu'il s'acquittera fidèlement de ses devoirs, aucun fonctionnaire de ce ministère, qu'il ressorte à l'administration centrale ou au service extérieur, ne fournit de caution; mais le ministère est garanti contre toute négligence d'un employé dans l'accomplissement de ses devoirs par le "Fonds de garantie des Postes", établi conformément aux dispositions de l'article 7 (*q*) de la "loi des Postes".

Je mentionnais également dans mon dernier rapport que, le seul règlement déterminant actuellement dans quels cas des assurances de garantie doivent être prises fut établi par un arrêté en Conseil datant de près de soixante ans et, j'émettais l'avis, qu'il serait à conseiller de le modifier pour l'adopter aux conditions présentes. A ma connaissance cette situation est toujours inchangée, les ministères n'ont encore aucune directive indiquant quels fonctionnaires doivent être sous caution.

Des enquêtes et des investigations faites dernièrement, sous ma direction, dans plusieurs ministères m'ont convaincu de la nécessité de modifier sans plus tarder les règlements actuellement en vigueur, tout particulièrement en ce qui concerne les fonctionnaires d'Ottawa chargés du maniement des deniers publics qui ne sont sous caution que par exception. Je pense que cette question, au lieu d'être laissée à la discrétion des divers ministères, devrait être réglée par le Conseil du Trésor qui déciderait quelles sont les positions demandant que le titulaire soit cautionné et pour quel montant.

Service des renseignements commerciaux

Les dépenses du Ministère du Commerce pour le service des renseignements commerciaux s'élevèrent à $749,634.48, soit sur l'année précédente une augmentation de $86,256.34, due principalement aux augmentations statutaires de traitement, et à l'ouverture de nouvelles agences à Belfast et au Caire. En outre l'exposition d'Anvers occasionna une dépense additionnelle de $2,884.98.

Le développement de ces dépenses paraît dans le volume II, pages "ZZ" 18 à 23.

Immeubles achetés à tempérament

Une somme de $159,664.64, représentant le capital et les intérêts échus sur les immeubles achetés à tempérament, y compris les derniers versements sur le Daly Building d'Ottawa et le "Armoury" de Saskatoon, fut payée au cours de l'année.

Deux paiements annuels restent à faire sur l'"Ottawa Workshops", dix-huit sur le "Regina Armoury" et trente versements semestriels sur le "Westmount Armoury".

Essayerie du Dominion, Vancouver

En 1930-31, les achats et les ventes d'or furent de près de 100 pour cent plus élevées que l'année précédente, mais les frais d'exploitation de l'essayerie ne furent cependant supérieurs que de $1,751.45, ou de 8 p.c. La Monnaie d'Ottawa acheta pour $2,098,334.38 d'or, laissant un profit de $734.08, versé au revenu casuel. A la fin de l'année, l'or disponible dans les serrés de l'essayerie était évalué à $120,790.09.

Une inspection de ce bureau faite dernièrement donna lieu à certaines remarques qui seront transmises au Sous-ministre des Mines.

Élections

D'après les modifications apportées, en 1929, à la "loi des Elections fédérales", l'énumération doit être terminée, dans les circonscriptions urbaines sept semaines avant le jour du scrutin et dans les rurales, au cours de la quatrième semaine le précédant. Ces modifications permirent de payer un grand nombre de comptes avant le jour de l'élection et de régler plus rapidement ceux des bureaux de scrutin.

Il y eût, en 1930, 2,190 bureaux de scrutin de plus qu'en 1926, et le nombre des énumérateurs fut également supérieur de 9,000, les nouvelles modifications apportées en 1930 à la loi des Elections prévoyant une double énumération dans les centres urbains.

Les dépenses des élections générales de juillet 1930 s'élevèrent à $2,118,184.51, soit près de $500,000 de plus qu'en 1926. Cette augmentation est due en presque totalité à la double énumération, à des travaux préliminaires additionnels et au nombre plus élevé des bureaux de scrutin.

Le montant global, payé pendant l'année, pour les frais d'élections générales et complémentaires fut de $2,234,767.27, nécessitant la création par mon bureau de 123,385 chèques. Plusieurs réclamations furent rejetées et d'autres réduites, parfois même, substantiellement.

J'ai dans mes attributions la réception, la garde et le remboursement des dépôts des candidats. Sur les $112,600, versés de ce chef, $14,800 représentant les dépôts de ceux des candidats n'ayant pas eu le nombre voulu de voix, furent confisqués et versés au Receveur Général.

Outre les employés temporaires engagés spécialement pour les élections et dont les salaires s'élevèrent à $17,186.60, chargés directement en vertu de la loi aux dépenses des élections (vol. II, page N, 69), des fonctionnaires permanents de mon Bureau y furent également employés pendant près de six mois mais leurs traitements s'élevant à $26,781.20 sont compris dans ceux de mon Bureau paraissant au vol. II, partie C.

Je tiens de nouveau a attirer l'attention sur la dualité de mes devoirs relativement à cette catégorie de dépenses, à savoir: (a) taxer et payer les comptes d'élections conformément aux dispositions de la loi des Elections; (b) vérifier toutes les dépenses conformément aux dispositions de la loi du Revenu consolidé et de la vérification.

Dépenses résultant directement de la Guerre

Ces dépenses, non compris les intérêts des emprunts de guerre, sont données dans le tableau comparatif ci-dessous:—

Dépenses	1930-31	1929-30	Augmentation	Diminution
Ajustement des réclamations de guerre	$ 610,371 37	$ 94,995 75	$ 515,375 62	$ 24,966 63
Monuments des champs de bataille	144,000 00	168,966 63		
Pensions de la guerre européenne, moins $24,071.68 recouvrés et crédités au revenu casuel	44,171,229 46	39,093,289 33	5,077,940 13	
Commission fédérale d'appel: traitements et dépenses	87,129 71	165,653 71	.....	78,524 00
Commission impériale des tombes militaires	573,756 12	573,793 83	.....	37 71
Pensions et Hygiène:—Administration, Commission des Pensions, examens médicaux et traitements, hôpitaux et cliniques, solde et allocations	9,783,295 22	8,364,622 88	1,418,672 34	
Etablissement des soldats sur des terres: Frais de gestion	826,233 49	819,253 88	6,979 61	
Allocations aux vétérans et dépenses des Commissions	331,362 42	.....	331,362 42	
	56,527,377 79	49,280,576 01	7,350,330 12	103,528 34
Augmentation nette	.....	.....	7,246,801 78	

Les dépenses de l'année, pour la Commission des monuments commémoratifs sur les champs de bataille s'élevèrent à $144,000; on en trouve le développement dans le volume II, pages Q, 72 eet 73. Une somme additionnelle de $66,484.13, versée à "H. I. Jenkin and Son" porte à $555,192.11, le montant total qui leur a été payé, depuis 1925-26.

Au 31 mars 1931 le total des dépenses pour les monuments sur les champs de bataille était de $1,773,279.71.

Fermes expérimentales

Un sommaire des revenus et des dépenses des fermes et stations d'expérimentation du Dominion paraît page 258. Les dépenses s'élevèrent à $2,366,623.17 (y compris les $145,686.39 dépensés par le Ministère des Travaux publics pour l'entretien et les réparations), soit une diminution de $227,062.77 sur l'année précédente.

Les recettes provenant de la vente des produits agricoles s'élevèrent à $288,-521.98 dont $178,218.47 furent déposés comme revenus, et $110,303.51 remployés, augmentant d'autant le montant des crédits accordés par le Parlement. C'est là une pratique à laquelle je me suis déjà énergiquement objecté comme étant en contradiction avec le principe du contrôle parlementaire.

Comme j'en ai déjà fait rapport, j'ai dû à différentes reprises et tout dernièrement encore, attirer l'attention du ministère, sur ce que dans quelques stations d'expérimentation des transactions ne figuraient pas dans les écritures

du ministère et ne m'étaient pas communiquées. Je suis par suite dans l'impossibilité, d'après les documents qui me sont transmis, de faire une vérification détaillée et effective de leurs opérations, et en outre, il est plus facile pour les employés de ces fermes de se rendre coupables de détournement et de malversations. Le Ministère m'a cependant informé qu'il prenait des mesures pour remédier à cet état de choses.

Représentation dans l'Empire et à l'étranger

Le tableau comparatif ci-après donne le montant des frais de représentation dans l'Empire et à l'étranger, en 1929-30 et en 1930-1931:—

Légations, Commissariats, etc.	1930-31	1929-30	Augmentation ou *Diminution
Bureau du Haut Commissaire Londres (Ang.)	$ 103,227 84	$ 118,096 91	$ *14,779 07
Légations:—			
Washington	81,785 45	99,676 08	*17,890 63
Paris	78,783 61	78,872 78	* 89 17
Tokio	78,064 99	74,959 42	3,105 57
Représentation du Canada à Genève	24,637 27	22,482 07	2,155 20
Quote part dans les dépenses de la Société des Nations	184,169 73	171,481 53	12,688 20
Dépenses du Canada au Conseil de l'Assemblée et à la Commission de la Société des Nations	19,887 46	19,333 34	554 12
	570,556 35	584,812 13	* 14,255 78

Dans les comptes de crédits (page 24) sont donnés les montants votés pour ces dépenses dont le développement paraît dans la partie "E" du volume II.

Outre les dépenses ci-dessus à la charge du Ministère des Affaires Extérieures, le Ministère des Travaux publics, dépensa $40,758.92 en 1929 et $38,525.09 en 1930, pour la location, les réparations, etc. du Bureau du Haut Commissaire, dans le "Canada Building", (Londres).

Vérification des paiements d'intérêts et des emprunts remboursés

Comme le demande le paragraphe 2, de l'article 18 de la "loi du Revenu consolidé et de la Vérification", et la minute du Conseil du Trésor du 20 janvier 1925, la vérification des paiements d'intérêts et des rachats d'emprunts fut faite tel que mentionné dans mes rapports précédents. Dans les "Etats divers" (pages 267 et 268 paraissent des tableaux sommaires des paiements d'intérêts et des rachats d'obligations.

Le tableau suivant fait voir l'étendue du travail nécessité par ces vérifications:—

Nombre de coupons, chèques, obligations, etc., vérifiés	7,692,152
Chèques émis en paiement d'intérêts	$36,402,992 83
Coupons d'intérêts, comptés et totalités	67,760,838 06
Obligations rachetées vérifiées	45,210,234 72
Obligations et coupons des émissions courantes transférées ou échangées, obligations et coupons non requis pour l'émission, certificats provisoires, etc., vérifiés	392,058,524 96

Une coopération plus étroite entre les fonctionnaires du Ministère des Finances et mes examinateurs permet maintenant d'utiliser au cours de la vérification courante les données relevées d'années en années, jusqu'à la vérification finale à l'échéance de chaque emprunt. Cette vérification comprend un examen serré des certificats du graveur, des documents et des écritures du Ministère concernant les emprunts (rachats, virements, échanges et remises se rapportant à l'annulation des titres de chaque émission gravés et livrés au Ministère des Finances). A date, neuf emprunts intérieurs échus, d'une valeur totale, en capital, de $306,067,300 et de $60,915,971.75, en intérêts, et neuf emprunts extérieurs échus d'un total de $405,000,000 de capital, et de $69,052,782.09, d'intérêts, ont été définitivement vérifiés, ajustés, balancés, et la concordance établie avec les états du Ministère.

Imprimeur du Roi—Comptes d'avances

Conformément aux dispositions de la "loi du Département des Impressions et de la Papeterie publiques" (Ch. 162, S.R.C. 1927), je fis faire la vérification des comptes-matières du matériel, de la papeterie, etc., et le récolement des existants à la fin de l'année dont la valeur se répartit comme suit: papeterie, $102,189.63; fournitures d'imprimerie, $61,589.08; papier, $88,994.83. La valeur des stocks se trouvant dans divers services et les travaux en cours d'exécution porte le montant global de l'inventaire à $467,941.83, comme il ressort du tableau ci-après et des états paraissant dans ce volume, pages 224 et 225.

Articles de l'Inventaire	1930-31	1930-29	Augmentation ou *Diminution
Imprimerie—			
Fournitures	$ 61,589 08	$ 67,507 00	*$ 5,917 95
Papier	88, 994 83	78,499 96	10,494 87
Stocks dans divers services	8,294 24	8,402 76	89 48
Travaux en cours, etc	206,676 05	189,746 58	16,929 47
	375,752 20	*344,156 33*	*21,595 87*
Papeterie—			
Articles divers	102,189 63	127,952 00	*25,762 37
Total global	467,941 83	472,108 33	*4,166 50

Bien que dans le courant de l'année dernière, la Commission présidée par l'Imprimeur du Roi et chargée de la mise au rebut du matériel, eût réduit les importantes quantités de stock, d'articles de bureau ou de fournitures d'imprimeries, de rebut ou en réserve, il est à conseiller que l'on prenne sérieusement en considération cette question des stocks, car l'emmagasinage prolongé augmente les frais d'entretien et de manutention et, par suite de détérioration peut aussi occasionner des pertes.

Je fis faire également la vérification des stocks et des comptes du service des documents et j'en recommandai un contrôle plus serré.

Je tiens à rappeler à ce propos que, conformément aux dispositions de l'alinéa (*c*) de l'article 5 de la "Loi des Impressions et de la Papeterie publiques" le Département est chargé exclusivement de "la vente de tous les livres ou ouvrages publiés par l'ordre de l'une ou l'autre des Chambres ou par les deux Chambres du Parlement ou de tout autre Ministère du Gouvernement" et d'après le paragraphe 2 de l'article 19, "le surintendant de la papeterie est aussi chargé de la vente de toutes les publications officielles du Parlement... qui sont mises en vente, ainsi que de la distribution de tous les documents ou pièces publics aux fonctionnaires et autres personnes qui ont droit de les recevoir gratuitement". Malgré ces dispositions quelques ministères distribuent encore eux-mêmes un grand nombre de publications officielles, cependant si, comme le demande la loi, la distribution de toutes les publications du Gouvernement était centralisée à l'Imprimerie, équipée avec les machines modernes les plus perfectionnées, à mon avis, on obtiendrait un service plus efficace, tout en évitant du gaspillage.

Le montant total dû à l'Imprimeur du Roi par les différents ministères était, à la fin de l'année, de **$4,924.00**, au lieu de **$437,243.89**, en **1929-30**, et de **$293,936.37**, en **1928-29**. C'est là une preuve évidente que les mesures prises avant la fin de l'année financière ont eu pour résultat de mettre un terme à une pratique mentionnée dans mes rapports précédents et à laquelle je m'étais objecté énergiquement, car je considérai que de ne pas payer une dépense au cours de l'année où elle fut faite était non seulement contraire aux dispositions des articles 40 et 49 de la "loi du Revenu consolidé et de la Vérification", mais obligeait aussi d'avancer irrégulièrement à l'Imprimeur du Roi, des montants élevés.

Les travaux d'imprimerie, lithographie, etc., n'ayant pas été exécutés par l'Imprimerie, mais sur l'ordre de l'Imprimeur du Roi furent réduits de **$461,583.79**, en **1929-30**, à **$456,449.44**, en **1930-31**.

Je mentionnais dans mon dernier rapport les difficultés rencontrées dans l'application de la "loi des Impressions et de la Papeterie publiques", en ce qui concerne les achats d'articles de bureau ajoutant que dans l'intérêt du service, un règlement recommandé par l'Imprimeur du Roi, devrait être établi à cet effet à l'usage des ministères. Le Conseil du Trésor a été saisi de cette question qui est toujours à l'étude.

Les états financiers des comptes d'avances à l'Imprimeur du Roi paraissent pages **224** et **225**, et leur développement dans le Volume II, page T 9 à 15.

COMPTES DE COLONISATION

Au cours de cette année les déboursés pour les différents "Projets de colonisation", déduction faite des reversements effectués par le Gouvernement Impérial, se comparent comme suit avec ceux de 1929-30:—

Projet	1930-31	1929-30
IMMIGRATION ET COLONISATION—		
Projet d'Établissement Impérial—		
Gestion	$ 93,645 84	$ 139,293 89
Secours pour frais de passage—		
Allocations, y compris les projets de colonisation des provinces	190,924 43	502,183 34
Prêts	4,776 67	15,042 29
	289,346 94	656,519 52
COMMISSION D'ÉTABLISSEMENT DES SOLDATS—		
Établissement des soldats sur des terres—		
Gestion	826,233 49	819,253 88
Prêts aux colons	505,810 78	602,348 58
Avances aux soldats pour s'installer sur des fermes	261,891 49	343,250 49
Améliorations sur les terres achetées	496 70	73 90
	1,594,432 46	*1,764,926 85*
Établissement sur des terres en général—		
Gestion, y compris la continuation de secours aux colons	474,094 06	542,867 98
Avances en argent aux colons pour améliorations, assurances, etc	114,065 33	127,460 55
	588,159 39	*670,328 53*
Total	2,182,591 85	2,435,255 38

Outre les états des divers comptes paraissant pages 209, 230 à 232 et 261 à 263 de ce volume, des explications sur les différents projets de colonisation sont données ci-après.

Etablissement Impérial; Paiement partiel des frais de passage.—Je laissais entendre dans mon dernier rapport que la mise au point de la comptabilité de ce projet étant terminée la vérification des écritures en serait reprise sous ma direction. Cette vérification s'est étendue sur une période de quatre ans, allant du 1er avril 1926 au 31 mars 1930, et, en outre, les comptes des trois années précédentes furent revisés. Les remarques auxquelles donna lieu cette vérification ont été transmises au ministère et, conformément aux clauses des conventions conclues antérieurement à 1930, un rapport adressé au Secrétaire d'Etat pour les Dominions. D'après les conventions conclues postérieurement à 1930, je ne suis plus tenu de fournir ce rapport.

Le bilan du "Projet d'Etablissement Impérial", et un sommaire des recettes et des déboursés, allant de sa mise en vigueur au 31 mars 1930, paraissent page 261.

On trouvera ci-dessous un état des prêts consentis depuis l'application du projet.

—	Total des prêts	Remboursements et abattements	Prêts non remboursés
Personnes spécialement nommées	$ 537,944 46	$ 388,366 24	$ 149,578 22
Néo-Hébridais	55,924 57	2,866 66	53,057 91
Domestiques	418,261 54	365,137 41	53,124 13
Total	1,012,130 57	756,370 31	255,760 26

Dans l'état ci-dessus sont compris les prêts devant être recouvrés par l'Armée du Salut et le Gouvernement de l'Ontario. Le détail en est:

—	Prêts	Remboursements	Balance
Armée du Salut	$ 132,638 98	$ 121,158 12	$ 11,480 86
Gouvernement de l'Ontario	127,684 33	92,412 71	35,271 62

Une convention conclue avec le Gouvernement Impérial, le 30 janvier 1931, modifiait, tout en la prolongeant jusqu'au 31 décembre 1931, la convention de 1930. D'après ces modifications, les dispositions de l'appendice prévoyant l'assistance aux domestiques étaient suspendues temporairement.

Conventions conclues entre trois parties.—Conformément aux clauses de la convention conclue entre le Gouvernement Impérial et ceux du Dominion et de certaines provinces, pour l'entretien d'une ferme où des jeunes gens venus du Royaume Uni suivraient des cours d'agriculture et, à leur sortie, s'établiraient au Canada avec l'aide des Provinces, le Dominion eut à verser pour 824 jeunes gens venus en 1930-31, $8,160, répartis entre la Nouvelle-Ecosse, l'Ontario, le Manitoba, la Saskatchewan et la Colombie Britannique.

Ministère Britannique du Travail—Elèves des fermes-écoles.—Au cours de l'année, 971 de ces élèves arrivèrent au Canada pour se placer sur des fermes. Les déboursés, pour leurs frais de voyage et d'entretien, imputés au crédit du Projet d'Etablissement Impérial s'élevèrent à $14,309.86; dont $5,971.43 furent remboursés par le Gouvernement Impérial, laissant à la charge du Dominion un montant net de $8,338.43.

Création en Angleterre d'hôtels pour former les jeunes filles se destinant au service domestique.—Un montant de $5,200, imputé au crédit "Etablissement Impérial", fut versé au Gouvernement Impérial, pour 260 jeunes filles venues au Canada après avoir fait un stage dans ces hôtels. Les $1,305 versés par les provinces qui aidèrent au placement de ces jeunes filles furent crédités au crédit "Etablissement Impérial".

Habitations à bon marché.—La convention, dont je parlais dans mon dernier rapport, m'a été communiquée après qu'elle eut été modifiée. D'après les nouvelles clauses, les dépenses d'assurances, de réparations, etc., antérieures au 31 mars 1930, sont en totalité à la charge du Dominion, mais celles effectuées postérieurement à cette date sont supportées conjointement par les deux gouvernements. A partir du 31 mai 1927 le Gouvernement anglais n'a plus à sa charge aucune de ces dépenses.

Au 31 mars 1930, la vente de cottages avait rapporté $2,116, qui furent depuis versés au Gouvernement Impérial. La vente de quinze autres, cottages a produit une somme additionnelle de $1,634.00.

Prêts pour l'Etablissement des soldats-colons.—Au 31 mars 1931, le montant en capital, dû par les soldats-colons sur les prêts leur ayant été consentis était, de $56,894,810.95, soit une diminution de $10,293,013.69, sur le montant dû le 31 mars précédent. Cette réduction s'établit comme suit:

Réductions sur la valeur des bestiaux	$ 638 00	
Réduction due à une nouvelle évaluation des terres	995,640 81	
		$ 996,278 81
Réduction de 30 p.c. sur les créances et dettes		8,598,703 94
Virements au compte "Etablissement sur des terres en général"		275,403 14
Excédent des remboursements en capital sur les prêts et les avances de l'année		422,627 80
		10,293,013 69

En vertu des dispositions des articles 67 et 68 de la "loi pour l'Etablissement des Soldats-colons" (S.R.C. 1927, ch. 188), le montant ci-dessus de $996,278.81 fut rayé de ce compte, chargé au Fonds consolidé, et déduit du montant de $17,645,236.76, paraissant au Bilan du Dominion, le 31 mars 1931, appendice "N", "Placements divers et autres comptes, (Improductifs)". Ce montant fut ainsi réduit à $16,648,957.95, soit près de 29 p. 100 du montant dû par les soldats-colons le 31 mars 1931.

En vertu de modifications apportées en 1930, à la loi d'Etablissement des Soldats-colons (ch. 42, art. 70, sanctionné le 30 mai 1930), le montant de $8,598,-703.94 fut rayé de ce compte et chargé au Fonds consolidé, et celui de $275,403.14, représentant la valeur à laquelle des terres précédemment vendues aux soldats-colons furent cédées à des immigrants, en vertu du Projet des 3,000 familles, viré au "Compte des Prêts pour l'établissement sur des terres en général".

Le montant total versé par les soldats-colons sur les prêts leur ayant été consentis fut de $1,884,900.12, dont $642,910.30 représentant des intérêts furent crédités au revenu comme intérêts sur placements, soit sur l'item correspondant de 1929-30, une diminution de $977,407.48; la balance de $1,241,989.82, créditée à ce compte comme versement sur le capital, accusait également une diminution de $773,531.81. Le montant des nouveaux prêts fut de $819,362.02, y compris $261,891.49 de dépenses pour la remise en état des terres reprises pour le Projet d'Etablissement sur des terres en général, soit une diminution de $175,-598.01 sur les prêts faits en 1929-30.

Prêts pour l'Etablissement sur des terres en général.—Au 31 mars 1931, les avances consenties aux émigrants britanniques depuis l'application du Projet des 3,000 familles et autres, se résument comme suit:—

—	Avances au 31 mars 1930	Avances en 1930-31	Total au 31 mars 1931
Valeur à laquelle les terres des soldats-colons furent transférées aux immigrants	$ 8,139,041 89	$ 275,403 14	$ 8,414,445 03
Valeur des terres achetées et revendues	238,352 35	1,450 10	239,802 45
Avances spéciales en argent	212,407 75	114,065 33	326,473 08
	8,589,801 99	390,918 57	8,980,720 56
A déduire—			
Remboursement par les immigrants	144,271 80	96,444 77	240,716 57
Réduction de 30 p.c. sur les créances et dettes	.....	681 62	681 62
	144,271 80	*97,126 39*	*241,398 19*
	8,445,530 19	293,792 18	8,739,322 37

En vertu des modification apportées en 1930 à la loi d'Etablissement des soldats (ch. 42, art. 70, sanctionnée le 30 mai 1930), le montant de $681.62 fut rayé de ce compte et chargé au Fonds consolidé. Ce montant représentait une réduction de 30 p.c. sur les créances et dettes d'un soldat-colon ayant acheté une propriété vacante dépendant du Projet d'Etablissement des 3,000 familles; ce prêt est porté au Projet d'Etablissement en général.

Les écritures de 1930-31 du Projet d'Etablissement des 3,000 familles et du Projet de colonisation dans le Nouveau-Brunswick furent vérifiées sous ma direction. Mes remarques furent transmises au ministère et, conformément aux clauses des conventions, un rapport adressé au Secrétaire d'Etat pour les Dominions. Le bilan et le compte de caisse de ces deux projets paraissent page 262 et 263.

Rapatriement dans la province de Québec.—Cette convention fut renouvelée pour 1930-31. Les dépenses totales s'élevèrent à $139,069.74, mais comme d'après les clauses de la convention la quote-part du Dominion ne doit pas dépasser $50,000, cette somme fut versée à la province, à même les dépenses contingentes de l'Immigration.

Secours urgents.—Le 2 octobre 1930, les Gouvernements de la Grande-Bretagne et du Canada conclurent une convention, prenant fin le 31 décembre de la même année pour, dans des cas d'extrême nécessité, aider pécuniairement des personnes recommandables pendant leurs douze premiers mois de séjour au Canada. Seuls, y ont droit les élèves des fermes-écoles ou les immigrants venus d'après le " Projet pour le paiement partiel des frais de traversée ", arrivés au Canada après le 31 décembre 1928. D'après les clauses de cette convention les dépenses sont supportées de moitié par chacun des Gouvernements, sauf dans le cas d'immigrants venus sur la recommandation d'un Gouvernement provincial ou d'une société indépendante, la moitié du montant incombant au Dominion étant alors à la charge de la province ou de la société.

Les dépenses en vertu de cette convention, qui s'élevèrent à $2,224.15, furent payées par des provinces ou des sociétés, laissant à la charge du ministère un montant net de $1,680.73, sur lequel $1,112.12, soit la moitié de la dépense totale doivent être remboursés par le Gouvernement britannique.

Croix Rouge—Secours urgents.—Il existe depuis plusieurs années un fonds spécial administré par la Croix Rouge canadienne, pour dans des cas d'urgence, assister des familles venues, en vertu des dispositions du Projet d'établissement des 3,000 familles, et établies au Canada depuis plus d'un an. Le fonds est alimenté de temps à autre par des versements des Gouvernements canadien et anglais. Les dernières contributions versées par les deux Gouvernements, en 1929-30, s'élevaient pour chacun d'eux à $1,622.22; celle du Canada fut payée à même le crédit "Projet de colonisation dans l'Empire".

Durant l'année civile 1930, les secours versés à même le fonds par la Croix Rouge canadienne, s'élevèrent à $2,556.20 et au 31 décembre 1930, l'encaisse entre les mains de la Société était de $3,333.81.

Frais et déboursés judiciaires, y compris les frais tarifés

L'état des paiements des frais judiciaires, etc., paraît dans ce volume, pages 240 et 247. La dépense totale fut de $363,586.88, soit sur 1929-30 une diminution de $92,918.35 s'établissant comme suit:—

Nature des frais	1930-31	1929-30	Augmentation ou *Diminution
Frais judiciaires et déboursés	$ 355,323 07	$ 449,894 76	$ * 94,571 69
Frais tarifés	8,263 81	6,610 65	1,653 16
	363,586 88	456,505 41	* 92,918 53

Prêts, Subventions, Allocations, etc.

Un état des prêts, subventions et allocations de l'année paraît dans ce volume pages 236 à 239. Le montant total des allocations et des subventions accuse sur l'année précédente une augmentation de $12,796,799.31, due principalement aux subventions plus élevées payés aux provinces, aux chemins de fer (conformément aux dispositions de la loi sur le taux du fret dans les Provinces Maritimes), et au montant payé pour les pensions de vieillesse.

J'ai encore constaté que quelques allocations dont les déboursés ne sont pas contrôlés par le Gouvernement, furent imputées à des crédits généraux ne contenant aucune disposition à cet effet.

Compte des postes

La gestion de ce compte, mentionnée dans mon dernier rapport fournit dans la suite matière à correspondance entre le Conseil du Trésor, le Ministère et mon Bureau. Elle paraît dans ce rapport, page 302.

Aide aux déposants de la Home Bank

Je donnai dans mon rapport de 1930 (volume I, page lxxiv), un arrêté de compte final des avances faites aux liquidateurs et au commissaire, conformément aux dispositions de la "loi pour venir en aide aux déposants de la Home Bank". Il en ressortait qu'une somme de $16,296.43 avait été remboursée par eux et créditée à un compte spécial. Des chèques, pour un montant de $1,217.84, émis antérieurement, ayant été présentés à l'encaissement, furent débités à ce compte, laissant au crédit une balance de $15,078.59.

Gendarmerie Royale à cheval du Canada

Je mentionnai dans mon dernier rapport que la Gendarmerie étant chargé de la police de la Saskatchewan, ses dépenses avaient considérablement augmenté. Y compris le coût de certaines missions spéciales les dépenses totales de l'année financière furent de $3,166,978.34, soit une augmentation de $66,-152.79 sur 1929-30.

Le développement des revenus et des dépenses paraît dans le volume II partie X.

Fonds d'amortissement

Les disponibilités pour l'amortissement de certains des emprunts émis à Londres furent en 1930-31:—

Versement annuel de un demi p.c. sur le montant des emprunts	$1,272,263 60
Intérêts sur les placements des fonds d'amortissement (emprunts de Londres)	1,940,098 08
	3,212,361 68

Des obligations du Dominion, d'une valeur nominale de $3,673,666.19, achetées pour $3,212,361.68, y compris les $9,347.73 de frais de courtage et de droits de transferts, furent créditées aux fonds d'amortissement pour leur valeur au pair. Comme pour les achats précédents, les $470,652.24 représentant la différence entre le cours du marché et la valeur nominale, furent crédités aux revenus de l'année (voir volume II, page F, 4).

La valeur au pair des obligations détenues comme placements aux fonds d'amortissement des emprunts émis à Londres était aux 31 mars 1930 et 1931:—

Emprunts	31 mars 1931	31 mars 1930	Augmentation
1909–1934 3½ p.c.	$ 16,148,519 37	$ 15,396,154 12	$ 752,365 25
1930–1950 3½ p.c.	27,632,182 56	25,772,059 93	1,860,122 63
1940–1960 4 p.c.	14,392,637 08	13,331,458 77	1,061,178 31
	58,173,339 01	54,499,672 82	3,673,666 19

Les intérêts des valeurs et l'argent liquide détenus à Montréal, par la banque de Montréal, pour les caisses d'amortissement des emprunts intérieurs de guerre, 1916-1931, et 1917-1937 émis au Canada s'élevèrent à $81,652.65. Les valeurs et l'argent liquide détenus pour les fonds d'amortissement de ces deux emprunts étaient aux 31 mars 1931 et 1930:—

Emprunts	31 mars 1931	31 mars 1930	Augmentation
1916–1930	$ 1,211,300 00	$ 1,211,300 00	
1917–1937	379,800 00	379,800 00	
Argent comptant (Intérêts capitalisés)	161,953 53	80,300 88	$ 81,652 65
	1,753,053 53	1,671,400 88	81,652 65

SUBVENTIONS AUX PROVINCES

Les subventions statutaires payées aux provinces s'élevèrent à $17,435,736.12, soit, sur l'année précédente, une augmentation substantielle de $4,938,777.62, provenant en grande partie des ajustements résultant du transfert de leurs ressources naturelles aux trois provinces des Prairies et de ce que, conformément à l'article 22 de la convention du 14 décembre 1929, une somme de $4,822,842.72, fut payée au Manitoba à titre d'indemnité pour n'avoir reçu aucune allocation de 1870 à 1908, au lieu de domaine public.

Les $93,750 retenus, en 1929-30, sur la subvention versée à l'Alberta, pour ajuster les trop-payés faits à cette province, en 1914, 1915 et 1916 ont été ajoutés au montant de la subvention versée cette année. Les conditions pour l'ajustement de ces trop-payés n'ont pas encore été définitivement arrêtées.

En attendant la révision générale du montant à verser aux provinces, la Nouvelle Ecosse, le Nouveau Brunswick et l'île du Prince Edouard reçurent les montants prévus au crédit 259 de la Loi des Subsides.

COMPTES DES FRAIS DE DÉPLACEMENTS

L'absence d'une règle fixe et générale, établie par l'autorité compétente, pour servir de directive aux fonctionnaires chargés de rendre compte des frais de déplacement et me guider dans leur vérification, est cause que, dans le passé on s'est heurté à de nombreuses difficultés au cours de la vérification de ces dépenses, surtout de celles où chacun des montants doit être justifié séparément. En fait, le seul règlement applicable à ces comptes se trouve contenu dans un arrêté en Conseil du 6 février 1893 où se lit le passage suivant: "tout fonctionnaire voyageant pour le service du Gouvernement du Canada recevra le montant exact de ses frais de déplacement qui devront être raisonnables". De temps à autre, des arrêtés en Conseil ont exempté des dispositions de ce règlement un nombre relativement restreint de fonctionnaires en leur accordant un montant journalier fixe. Ni dans le règlement ci-dessus, ni plus tard, on ne donna d'indication sur l'interprétation du mot "raisonnable", ou sur le point de savoir qui avait autorité pour décider si tel montant porté en compte était raisonnable. Une dépense jugée raisonnable par un ministère peut être désavouée par un autre, et moi-même, je puis trouver déraisonnable une dépense approuvée par un ministère. Il en résulte une grande discordance dans les comptes transmis par les fonctionnaires et il m'est très difficile de contrôler ces dépenses comme elles devraient l'être.

Il y a quelques années, comme l'on se rendit compte qu'il serait désirable d'instituer un contrôle systématique et uniforme de ces dépenses, un arrêté en Conseil du 7 novembre 1913, stipula entre autres points que, "le Ministère (des Finances) est d'avis qu'il serait dans l'intérêt public que chacun des ministères payât, à même les dépenses contingentes du Gouvernement civil, les frais de déplacements de ses fonctionnaires d'Ottawa". Les dépenses seraient ainsi réglées par le comptable des dépenses contingentes et l'uniformité et le contrôle désirables en seraient assurés. Bien que ce règlement ait eu pour résultat d'apporter une certaine uniformité, il laisse encore beaucoup à désirer, car dans la pratique il n'a généralement été appliqué qu'aux fonctionnaires d'Ottawa payés à même le crédit "Gouvernement civil", et non à ceux de l'extérieur, et même d'Ottawa dont les traitements sont imputés à d'autres crédits. En

outre, étant dans l'impossibilité d'appuyer ses objections sur un règlement fixe, je comprends que le comptable des dépenses contingentes s'est heurté aux mêmes difficultés que celles déjà rencontrées par moi. On doit remarquer à ce propos que sur les $4,579,401.28 de frais de déplacement payé en 1930-31, $276,818.52 seulement furent chargés aux dépenses contingentes.

Le développement rapide pris par l'automobile au cours de ces dernières années est venu rendre encore plus complexe la question du contrôle des frais de déplacement. Dans de nombreux ministères, les fonctionnaires voyageant pour le service du Gouvernement sont parfois autorisés à se servir de leur voiture et touchent, dans ce cas, soit une allocation mensuelle, soit tant par mille. Ces allocations, sauf à quelques rares exceptions près, sont fixées par le ministère intéressé et sont loin d'être uniformes. Tout en reconnaissant qu'il peut dans certains cas, résulter une grande économie, surtout une économie de temps, de l'emploi par un fonctionnaire d'une voiture lui appartenant, il y a une tendance très difficile à enrayer, le portant à s'en servir pour de longs voyages ou d'autres déplacements pour lesquels le chemin de fer serait plus économique. Une autre question qui avant longtemps devra être prise sérieusement en considération, est celle des voyages par avion, chaque jour de plus en plus nombreux.

Parmi les difficultés auxquelles je me suis heurté au cours de la vérification des frais de déplacements je puis mentionner les suivantes: le manque d'uniformité dans les modèles des comptes; l'insuffisance de détails fournis dans le compte; l'absence de preuves suffisantes que les dépenses furent réellement faites; les locations de compartiments ou de salons dans les wagons-lits; les frais de blanchissage personnel ou dégraissage et de pressage des vêtements.

L'examen des comptes transmis par les membres des commissions, ou autres organisations similaires, est tout particulièrement difficile, car n'étant pas fonctionnaires, ils ignorent comment établir un compte réglémentaire et très souvent leurs dépenses ne sont pas suffisamment détaillées. A plusieurs reprises j'eus à m'élever contre la contexture de ces comptes, mais souvent avec peu de succès.

Ayant reconnu la nécessité d'un règlement plus strict pour le contrôle de ces dépenses, je soumis durant l'année, pour qu'on l'étudie et qu'il soit possible de l'adopter dans la suite, un projet de règlement qui a été discuté avec les comptables d'autres ministères et fait encore l'objet d'études de la part du Ministère des Finances.

Secours aux chômeurs

La "loi pour venir en aide aux Chômeurs, 1930" prévoyait qu'une somme ne dépassant pas $20,000,000 pourrait être prélevée à même le Fonds consolidé du Canada, pour telles fins et dans telles conditions qu'il plairait au Gouverneur en son Conseil de décider.

Une somme de $18,842,962.35 fut affectée durant l'année à des fins déterminées par le Gouverneur en son Conseil et la balance de $1,157,037.65, conformément à l'article 5, fut périmée et frappée de déchéance le 31 mars 1931.

Les demandes présentées par les différentes provinces, le Territoire du Yukon, les Ministères de l'Intérieur, des Chemins de fer, etc., sont certifiées conformément à la loi et aux règlements, et tous les paiements, autorisés par le Gouverneur en son Conseil. Conformément à une entente conclue avec le Ministère des Finances, les demandes sont vérifiées par mon Bureau avant que les chèques ne soient créés pour leur paiement.

Dans le volume II, page M, 11, paraît le développement de l'état ci-dessous donnant un sommaire des dépenses à même les montants autorisés pour les diverses catégories de secours:—

Catégorie de secours	Montant autorisé	Montant dépensé
Secours directs	$ 4,000,000 00	$ 384,007 40
Administration de la loi	100,000 00	16,582 32
Fonds des passages à niveau	500,000 00	500,000 00
Divers	14,242,962 35	
Travaux publics		2,695,155 56
Parcs nationaux		56,996 81
Route trans-Canada		78,529 55
Chemins de fer (intérêts sur l'évaluation du coût des travaux)		698,381 82
Remises sur les expéditions de bestiaux		2,001 61
		3,531,065 35
	18,842,962 35	4,431,655 07

Sur les $500,000 accordés aux Commissaires des chemins de fer pour être portés au crédit du Fonds des passages à niveau pendant l'année, il ne fut dépensé que $32.96 (voir page 229). Les balances inemployées des montants alloués ne furent pas périmées, mais conformément aux dispositions de l'article 5 de la Loi, purent être affectés aux dépenses de l'année jusqu'à l'époque fixée par le Gouverneur en son Conseil.

Balances inemployées d'avances, détenues par des fonctionnaires ou d'autres personnes

Comme je le donnais à entendre dans l'introduction de mon rapport de 1929-30 (page lxv), une attention toute particulière fut apportée à la question des avances faites à des fonctionnaires ou à d'autres personnes, ainsi qu'à l'examen des comptes s'y rapportant, et des méthodes suivies par les ministères concernant ces avances. On trouve ci-dessous le résultat de cet examen pour chaque catégorie d'avances, ainsi que des observations sur les avances en général et les montants en restant inemployés à la fin de l'année.

Avances pour les petits frais des bureaux.—Ces avances sont toutes contrôlées par le comptable des dépenses contingentes, et une avance doit être justifiée avant qu'une nouvelle puisse être consentie.

Avances pour les agences ou les bureaux locaux des ministères.—Ces avances, faites généralement d'après l'"imprest system", doivent être justifiées chaque mois. En règle générale la somme avancée est juste suffisante pour faire face aux dépenses pendant six semaines ou deux mois, toutefois cette règle n'a pas toujours été observée et j'eus l'occasion de signaler des cas où les avances étaient bien supérieures aux besoins réels. Le Département des Affaires Indiennes n'a pas adopté l'"imprest system", et fait des avances spéciales pour chacune des catégories de dépenses, en sorte, qu'un agent peut détenir des montants élevés, reçus à différentes époques, pour diverses fins déterminées, et l'on constata, dans bien des cas, que plusieurs mois s'étaient écoulés entre la date où fut consentie l'avance et celle où il en fut rendu compte. Cette façon de faire doit être évitée car il en peut résulter des irrégularités et un mauvais emploi des fonds pouvant entraîner une perte de deniers publics.

Avances pour frais de déplacement.—Un arrêté en Conseil du 6 février 1893, stipule que toutes les avances pour frais de déplacement doivent être justifiées dans un délai de un mois après que le voyage eut lieu et, un arrêté en Conseil du 4 mars 1897, décidait que toutes les avances pour frais de déplacement, consenties aux fonctionnaires des divers ministères à même le crédit "Gouvernement civil: dépenses contingentes", devaient être justifiées à la fin de chaque trimestre. Bien que ces règlements, tout au moins en ce qui concerne les avances faites à même le crédit des dépenses contingentes, soient généralement observés, il se trouve de nombreux cas où un délai exagéré, allant parfois jusqu'à des mois, s'est écoulé entre la date où les avances furent faites par le ministère et celle où il en fut rendu compte. Souvent même, des avances ne furent justifiées que longtemps après la fin de l'année financière, et, parfois, j'eus à demander à plusieurs reprises que l'on rendit compte d'avances dues depuis longtemps.

Avances à d'autres personnes que des fonctionnaires.—Dans la plupart des cas ces avances sont consenties à des avocats ou des hommes de loi, à la demande du Ministère de la Justice, chargé de taxer les comptes de frais judiciaires. Ces avances sont fréquemment reportées à l'année suivante, car il arrive parfois que les affaires en litige ne furent pas terminées au cours de l'année où les avances furent consenties.

Comme une règle générale, s'appliquant à tous les ministères n'a jamais été établie, il existe un grand manque d'uniformité dans la méthode suivie dans les différents services au sujet de ces avances et de leur justification entraînant quelquefois des irrégularités plus ou moins graves, qui auraient pu être évitées. Ces irrégularités sont dues aux causes suivantes:—Avances consenties longtemps avant que les dépenses ne soient faites; avances considérablement supérieures aux besoins probables; avances subséquemment remboursées en totalité, aucune dépense n'ayant été faite; nouvelles avances consenties avant que les premières n'aient été justifiées en totalité; avances à des fonctionnaires d'autres ministères; avances faites à même différents crédits; retard dans la justification ou le remboursement des montants inemployés des avances; avances reportées à l'année suivante.

Ces pratiques en plus d'être irrégulières en principe, peuvent occasionner des pertes pour le Gouvernement, les avances pouvant être temporairement employées par le fonctionnaire pour son usage particulier, comme sembleraient le prouver certains cas que je signalai aux ministères où les avances, au lieu d'être promptement remboursées en totalité ne l'étaient que par des paiements échelonnés. Un ministère en particulier, a fait dans le passé, sans nécessité, des avances exagérées qui ne furent remboursées qu'après que je lui eus demandé à plusieurs reprises de prendre des mesures pour en arriver à un règlement, et qui furent cause, dans un cas, qu'un fonctionnaire dut être mis à la retraite.

Afin de pouvoir exercer un contrôle efficace sur ces comptes, toutes les portions inemployées d'avances devraient être reversées promptement, et jamais plus tard qu'à la fin de l'année financière où elles furent faites. Si dans un cas exceptionnel, on s'apercevait qu'en exigeant à la fin d'une année financière le remboursement du montant inemployé d'une avance, on empêchât, faute de fonds, un fonctionnaire de s'acquitter de ses devoirs, on devrait, à une date antérieure lui demander une justification complète de toutes les avances lui ayant été faites.

Au début, de l'année je notifiai les divers ministères, que, conformément aux dispositions de l'article 52 (a) de la loi du Revenu consolidé et de la Vérification, j'avais fixé le 10 mai 1931, (date choisie par le Ministère des Finances pour l'arrêt des comptes de crédits de 1930-31), comme dernière date pour le règle-

ment de toutes les balances non employées à la fin de l'année financière, et quelque temps après je demandai aux ministères de me transmettre des états de toutes les avances dont il n'avait pas été rendu compte à cette date.

D'après les états qui me furent transmis à la suite de cette demande, après que certains ajustements eurent été faits par mon Bureau, le montant d'avances en souffrances était d'environ $250,000 dont la plus grande partie fut justifiée après la fin de l'année, mais une somme de $34,074.76 (y compris $22,743.53, d'avances à des arpenteurs pour des travaux exécutés antérieurement à 1906), était considéré irrécouvrable par les ministères.

Bien qu'il ne fasse aucun doute que ce montant élevé d'avances injustifiées à la fin de l'année 1930-31, était dû en grande partie à des retards inexcusables de la part des fonctionnaires devant rendre compte des avances leur ayant été faites, il résulterait des explications fournies par les ministères, qu'avant le 16 avril 1931, date à laquelle fut sanctionné le bill provisoire des subsides accordant deux douzièmes provisoires, aucun montant ne fut disponible pour 1931-32. Comme les montants disponibles étaient limités, plusieurs ministères pensèrent que si les avances devaient être reversées avant le 10 mai, leurs activités pourraient en souffrir, un délai assez long pouvant s'écouler avant que l'on obtienne de nouveaux fonds.

DÉPENSES IMPRÉVUES

Les dépenses, à même le crédit de $80,000 pour "Dépenses imprévues", s'élevèrent à $57,310.52. Elles furent autorisées par le Gouverneur en son Conseil, conformément aux termes du crédit, et le détail, par ministère, en paraît dans ce volume, page 49.

COMMISSION DU DISTRICT FÉDÉRAL

Les comptes de la Commission du district fédéral furent vérifiés conformément aux dispositions de l'article 18 de la "loi de la Commission du district fédéral, 1927". Les états suivants relatifs aux activités de la Commission paraissent dans ce volume, pages 200 à 205 (*a*) Etats des recettes et des dépenses; (*b*) Comparaison entre les crédits autorisés et les dépenses et (*c*) Sommaire des dépenses au 31 mars 1931.

Je faisais remarquer dans mon dernier rapport que le montant des crédits, autorisés par le Gouverneur en son Conseil, avait été dépassé; cette année, la comparaison entre les crédits accordés et les dépenses afférentes fait voir à ce sujet une amélioration sensible. Les dépassements, paraissant au second des états mentionnés ci-dessus furent de $9,256.17, et d'après les fonctionnaires de la Commission, dans ce montant est compris du matériel d'une valeur de $7,577.67, se trouvant dans les entrepôts de la Commission, qu'il ne fut pas possible d'utiliser pour l'un quelconque des projets avant l'arrêt des écritures de l'année.

Certaines améliorations, constatées dans les écritures de l'année, sont dues à l'adoption de quelques-unes des mesures que je recommandais au Ministère des Finances dans le rapport que je lui adressai à la suite de l'examen spécial des méthodes de comptabilité de la Commission que je fis faire en 1929. Il en reste toutefois encore d'autres à effectuer, tout particulièrement dans la comptabilité des recettes en espèces.

Loi d'indemnisation des employés de l'État

Le total des dépenses engagées en vertu des dispositions de cette loi fut de $436,501.01, soit une diminution de $16,125.10 sur 1929-30. Le détail de ces dépenses paraît dans le volume II, pages W, 14 à 19.

Ceux de ces paiements se rapportant aux indemnités accordées aux employés des Chemins de fer du Gouvernement sont antérieurs au 31 décembre 1930 et ceux faits postérieurement le furent par les Chemins de fer Nationaux.

Commission des pêcheries internationales

Les dépenses de la "Commission des pêcheries internationales" s'élèvèrent cette année à $62,874.96. On en trouve le développement dans le volume II, page "FF" 22. Le Canada ayant entièrement à sa charge $123.50, la somme à payer conjointement par les deux gouvernements fut de $62,751.46.

Commission de biologie marine

Je mentionnais dans mon dernier rapport que la Commission de biologie marine à la fin d'une année financière retenait le montant inemployé des avances qui lui sont versées par le Ministère pour les reporter à la suivante, et, un montant de $35,937.39, fut ainsi reporté à 1931-32. Les montants reportés à 1930-31 et 1929-30 avaient été respectivement de $109,411.51 et de $24,877.43.

Le Conseil du Trésor à qui j'avais fait rapport de cette façon de procéder soumit ce cas au Ministère de la Justice qui suggère qu'il serait peut être opportun d'apporter des modifications à la "loi de la Commission de biologie marine" pour que, sur ce point, l'interprétation en soit plus claire. Ampliation de la correspondance échangée avec le Conseil du Trésor paraît pages 305 à 307.

Le développement des recettes et des dépenses de la Commission paraît dans le volume II, page "FF" 22.

Câbles du Pacifique et des Antilles

Depuis mon dernier rapport (vol. I, p. lxxx) le ministère m'a communiqué les renseignements suivants au sujet de la vente à l'"Imperial and International Communication, Limited" des câbles du Pacifique et des Antilles.

Câble du Pacifique.—Le produit brut de la vente de ce câble, y compris £39-913-8-0 d'intérêts courus, fut de £556-399-8-0 repartis comme suit entre les gouvernements associés.

Royaume Uni	5/18	154-555-7-9
Canada	5/18	154-555-7-9
Australie	6/18	185-466-9-4
Nouvelle Zélande	2/18	61-822-3-2
Total		£556-399-8-0

Sur les £154-555-7-9 revenant au Canada, après déduction de £31-983-5-7 montant de sa quote part dans passif du câble des Antilles £122-572-2-2, plus £57-14-8 d'intérêts, furent versés et crédités comme suit aux revenus:—

Revenu des Postes 1929-30—		
Octobre 1929	£105-421-11-4 ou	$518,726 81
Avril 1930	14-990-17-4 ou	72,935 06
		591,661 87
Revenu casuel, 1930-31—		
Mai 1930	2-217- 8-2 ou	10,773 82
Total	122-629-16-10 ou	602,435 69

Dans mon dernier rapport, je disais avoir fait remarquer au Ministère des Postes que le produit de cette vente aurait dû être crédité en totalité au revenu casuel, mais les comptes de 1929-30 étant arrêtés, seul le montant reçu en 1930-31, y fut crédité.

Câble des Antilles.—La totalité du produit de la vente de ce câble fut versée aux Commissaires de la dette nationale d'Angleterre en déduction du montant leur étant dû. Ce montant s'établit comme suit:—

Prix de vente	£300,000- 0-0
Intérêts courus	7,556-10-9
Produit brut	307,556-10-9
A déduire.—Paiement à terme, le 20 décembre 1928	26,083-18-0
Produit net appliquable en déduction de la dette	281,472-12-9

Après avoir porté en compte le paiement ci-dessus, le 30 septembre 1929, la Compagnie du câble des Antilles restait devoir aux Commissaires de la dette nationale d'Angleterre £105,145-0-9, dont £31,983-5-7, soit 80/263, étaient à la charge du Canada. Ce montant, comme il a été expliqué ci-dessus fut déduit de celui revenant au Canada sur le produit de la vente du câble du Pacifique.

Conseil des Recherches

Sur les crédits alloués par le Parlement, le Conseil des Recherches dépensa $499,970.79, soit $101,714.19 de plus que l'année précédente. Pour les aider dans leurs travaux, le Conseil versa $142,633.67 à certaines commissions spéciales qui reçurent en plus $18,758.39 provenant de contributions, de la vente de bestiaux ayant servi à des expériences, d'intérêts de banque, etc., et $20,972.23 qui leur furent virés du Fonds des recherches sur les grains.

A la suite du virement ci-dessus de $20,972.23 comprenant les intérêts sur les obligations, l'argent en banque et la prime sur la vente de $10,000 d'obligations, le 31 mars 1931, le Fonds des recherches avait en caisse $180,000.00 en obligations du Dominion du Canada.

Les allocations pour recherches industrielles et scientifiques dont il n'a pas été rendu compte à la fin de l'année étaient, au 31 mars 1931, de $152,233.31, contre $202,502.53 au 31 mars précédent.

Un état détaillé des opérations du Conseil des Recherches au cours de l'année paraît dans le volume II, pages "ZZ", 27 à 35.

Transfert des ressources naturelles aux Provinces des Prairies

Les différentes lois votées durant la première session de 1930 concernant le transfert de leurs ressources naturelles respectives aux quatre provinces des Prairies, entrèrent en vigueur au cours de l'année.

D'après une clause des conventions conclues entre le Dominion et les Provinces, et approuvées par le Parlement, toutes les sommes reçues par le Gouvernement du Dominion, antérieurement à l'application de la loi appartiennent au Canada et, toutes celles dues ou payables à cette date, ou postérieurement, seront la propriété des provinces. Conformément à cette clause, à dater ou postérieurement à la date de l'application de la loi, c'est-à-dire du 15 juillet 1930 pour le Manitoba; du 1er octobre 1930 pour la Saskatchewan et l'Alberta; et du 1er août 1930 pour la Colombie Britannique, le Canada n'eut à encaisser aucun revenu provenant des terres transférées.

Les effets du transfert des ressources naturelles sur les revenus du Ministère de l'Intérieur sont apparents dans le tableau ci-dessous où sont comparés, au cours des deux dernières années, les revenus des services affectés:

Service	1929-30	1930-31	Diminution	P.c.
Enregistrement des terres	$ 671,060 68	$ 217,760 76	$ 453,299 92	67·55
Coupes de bois et pâturages	1,131,748 42	493,877 13	637,871 29	56·36
Terrains miniers	1,638,597 74	538,129 95	1,100,467 79	67·16
Forêts	202,484 18	86,091 75	116,392 43	57·48
Réclamations et forces hydrauliques	116,700 34	18,459 63	98,240 71	84·18
Total	3,760,591 36	1,354,319 22	2,406,272 14	63·99

Le 31 mars 1931, le ministère demanda en faveur du service des mines et des ressources naturelles du Manitoba la création d'un chèque de $49,676.60, pour virer à cette province la balance d'une somme de $50,000, déposée en 1921, par la "Manitoba Pulp and Paper Co." pour, à mesure qu'elles deviendraient dues, payer les redevances sur les coupes faites dans une concession de forêts. La compagnie ayant payé comptant une prime de $323.40, l'ordonnancement d'un chèque de ce montant était également demandé en faveur de la province.

Je m'objectai à ces paiements pour différentes raisons, la principale étant que, comme d'après les clauses du contrat accordant la concession, le dépôt devait être employé au paiement des primes à mesure qu'elles seraient dues, c'était en fait un paiement par anticipation, reçu avant la mise en vigueur de la convention pour le transfert des ressources naturelles et, d'après l'article de ladite convention, ce dépôt devait rester la propriété du Canada.

Le Ministère de l'Intérieur ayant dans la suite soumis ce cas au Sous-ministre de la Justice, celui-ci répondit, qu'à son avis, mes objections étaient justifiées et, que cette somme ne pourrait être versée à la Province qu'avec l'autorisation du Parlement. Faute de l'autorisation nécessaire, ce paiement n'a pas encore été fait.

La confirmation de mes vues par le Ministère de la Justice me fit fortement douter de la légalité d'un grand nombre de paiements, qu'à la suite du transfert des ressources naturelles, le Ministère avait fait en faveur des provinces, à même sa lettre de crédit. Bien que la plupart de ces paiements, fussent pour le remboursement aux premiers déposants, ou le virement au crédit des provinces concernées, des montants reçus pour les concessions de coupes de bois, etc., et puissent quelque peu différer en principe du paiement projeté à la "Manitoba

Pulp and Paper Co.", j'estimais que par suite de la clause stipulant que "tout paiement reçu par le Canada relativement auxdits terrains, mines, terrains miniers ou droits régaliens avant la mise en vigueur de cette convention resteront la propriété du Canada, qu'ils aient été payés par anticipation ou autrement, etc..." il serait désirable que le Ministère demandat l'opinion du Ministère de la Justice sur leur légalité. En conséquence, le 24 septembre, je recommandais qu'avant de faire d'autres paiements analogues, le Ministère soumette au Ministère de la Justice des cas topiques de ces paiements et lui demandat son opinion sur leur légalité. J'étais informé le 6 octobre que le cas avait été soumis au Sous-ministre de la Justice et qu'il ne serait plus fait de remboursement tant qu'il n'aurait pas fait connaître son opinion. Le Ministère de la Justice a toujours cette question à l'étude.

Les paiements précités, faits entre les dates du transfert des ressources et le 30 septembre 1931 furent examinés aussi exactement que possible et les montants en sont sujets à un ajustement:

Virements aux provinces	$ 76,113 64
Remboursements à des particuliers et à des corporations et paiements aux municipalités, etc	66,724 06
Total	142,837 70

Bien que la perception des revenus provenant des ressources naturelles ait cessé automatiquement avec le transfert desdites ressources aux provinces, il n'en fut pas de même des dépenses, car, pendant quelque temps il fut nécessaire de conserver dans l'ouest quelques bureaux avec un personnel réduit. En outre, les employés congédiés avaient droit à une gratification de départ calculée d'après leur temps de service, et payée sur les mêmes crédits que leurs traitements. Les bureaux de l'ouest encore ouverts sont: Bureaux du Domaine de Winnipeg, Régina, Edmonton et Revelstoke; Bureaux des forêts de Winnipeg, Calgary et New Westminster; Bureaux des forces hydrauliques de Winnipeg, Calgary et Vancouver. Le laboratoire des produits forestiers de Vancouver est également encore en opération.

Pour les raisons précitées comme le démontre ci-après, l'état comparatif des dépenses des années 1929-30 et 1930-31 le transfert des ressources naturelles n'eut pas pour résultat une réduction proportionnelle aux revenus. En 1929-30 et 1930-31 les dépenses afférentes aux principaux crédits affectés par le transfert des ressources naturelles furent:

Crédits	Dépenses 1929-30	Dépenses 1930-31	Diminution	P.c. de Dimi.
Domaine de l'Etat	$ 912,357 38	$ 723,999 94	$ 188,357 44	20·64
Protection des forêts	1,803,084 67	1,278,600 27	524,484 40	29·08
Forces hydrauliques	496,549 26	471,719 67	24,829 59	5·00
Total	3,211,991 31	2,474,319 88	737,671 43	22·96

Terres d'écoles.—Bien que chacune des conventions conclues avec les provinces du Manitoba, de la Saskatchewan et de l'Alberta prévoient, dès leur mise en vigueur, le transfert aux provinces par le Canada de l'argent, ou des obligations, constituant la portion du fonds des terres d'écoles provenant de la vente des terres d'écoles de la province, ce n'est seulement que le 1er juillet 1931 que l'on en arrivat à un règlement final définitif. Jusqu'au jour où les lois entrèrent en force les encaissements relatifs aux terres d'écoles furent faits par le Canada et crédités à ce Fonds et, les seuls deniers virés durant l'année, au crédit des provinces furent les $1,656,450 d'intérêts provenant des fonds placés en obligations 5 p.c. du Gouvernement.

Peu après le début de l'année financière en cours, les argents détenus par le Dominion et provenant de redevances, permis de coupes de bois, etc., furent versés à chacune des provinces avec intérêts à dater du 1er avril jusqu'au jour du paiement. Le règlement final eut lieu le 2 juillet 1931 par la remise aux provinces des intérêts courus, entre le 31 mars et le 1er juillet, sur les encaisses provenant de la vente de terres et d'obligations, 5 p.c., du Dominion, datées du 1er juillet 1931, et échéant le 1er juillet 1934, s'élevant à $33,293,470.85, en échange de $33,129,000 d'obligations à vue émises antérieurement au 31 mars, et $164,-470.85, d'argent liquide, provenant du capital de la vente de terres.

Lors de l'émission de nouvelles obligations les anciennes obligations d'une valeur de $33,129,000 furent annulées et, en attendant leur destruction, sont confiées à la garde du Ministère des Finances et de mon Bureau.

Pensions militaires et civiles

Pensions de la guerre Européenne.—Le montant total payé pour ces pensions, durant l'année, fut de $44,193,301.14, soit, sur l'année précédente, une augmentation de $5,130,013.84, dont près de $4,000,000 sont dus aux modifications apportées à la loi en 1930. Le développement des dépenses de l'année paraît dans le volume II, page "RR", 7.

Sur les 80,000 dossiers individuels de pensionnés, près de 7,000 ont été examinés au cours de la vérification d'épreuves de ces pensions qui se continue depuis 1929. Des erreurs commises au moment de la fixation du montant des pensions et des surémissions d'allocations aux ayants droit des retraités, s'élevant à $34,217.42, furent constatées au cours de cette vérification; sur ce montant $23,037.05 sont en voie de recouvrement et une économie annuelle d'environ $4,350 en résultera dans le paiement des pensions. Bien qu'à la suite de ces constatations, afin de pouvoir reviser un plus grand nombre de dossiers, j'aie augmenté le personnel chargé de ces vérifications, il serait opportun que les reviseurs de la Commission des Pensions les examinent tous soigneusement.

Plusieurs, des nombreuses difficultés que rencontrent les examinateurs seraient évitées si la procédure à suivre pour l'application et l'interprétation des dispositions de la loi des Pensions était fixée par un règlement. Ceci aurait pour effet, que l'allocation accordée à titre de pension soit uniforme et empêcherait que l'interprétation de certains articles de la loi donne naissance à des divergences d'opinion entre la Commission et mon Bureau. Comme dans plusieurs cas des pensions furent obtenues frauduleusement, ceux qui sont chargés de faire des investigations sur les demandes de pension devraient les examiner avec le plus grand soin avant de les soumettre à la Commission.

Le Parlement seul ayant le pouvoir d'annuler les montants dus à la couronne, les montants irrécouvrables dus à des surémissions de pensions devraient paraître annuellement dans les écritures, tant que le Parlement n'aura pas autorisé leur annulation. Ces pertes proviennent de ce que les trop payés ne peuvent être

recouvrés soit parce que (a) des pensions furent discontinuées d'être payées, (b) soit bien que l'on continue de payer les pensions, les recouvrements ne sont pas effectués, la Commission en ayant ainsi décrété.

A la suite d'un examen, les méthodes comptables suivies actuellement par le Ministère pour le paiement des pensions furent trouvées satisfaisante. L'utilisation des machines modernes de comptabilité et le système de contrôle adopté devraient diminuer les dangers de double paiement et la possibilité d'une interpolation de faux comptes.

En recouvrant les trop-payés de pensions au moyen de déductions sur les paiements de l'année, le Ministère, à mon avis, ne se conforme pas à la pratique généralement suivie pour les crédits parlementaires car, les montants ainsi recouvrés au cours d'une année, augmentent d'autant le crédit voté et font que les montants à dépenser sont supérieurs à ceux accordés par le Parlement. Pour s'y conformer, des chèques devraient être créés en faveur du Receveur Général pour les sommes recouvrées sur les trop-payés et leurs montants, portés au revenu casuel comme recouvrements sur les dépenses des années antérieures; les trop-payés de l'année en cours étant seuls reversés aux crédits de cette année.

Pensions de vieillesse.—Le montant global payé, pendant l'année, par le Dominion pour les pensions de vieillesse fut de **$5,658,142.52**, dont le détail est donné dans le volume II, page M, 11. L'augmentation de **$4,120,968.97** est due tant au plus grand nombre de pensions accordées, qu'à ce qu'en **1930-31**, les paiements s'étendirent sur une période de douze mois alors qu'en **1929-30**, ils ne couvraient que des périodes allant de deux à neuf mois suivant la date fixée par l'entente avec la province.

A la suite de la vérification, mentionnée dans mon dernier rapport (page lxxix), j'adressai des recommandations au Ministère du Travail qui introduisit des améliorations dans les méthodes relatives à l'application de la loi et au contrôle des dépenses. L'insuffisance du contrôle et des mesures de protection, constatée dans une des provinces, donna lieu à une enquête qui fut faite par les autorités provinciales et résulta dans l'annulation de plusieurs pensions et la réduction de quelques autres. Dans d'autres provinces, des paiements irrégulièrement faits furent ajustés de façon satisfaisante et firent réaliser une économie substantielle.

L'accroissement rapide de cette catégorie de dépenses qui va encore s'accentuer quand seront conclues les conventions d'après lesquelles le Gouvernement aura à sa charge 75 p.c. du coût des pensions au lieu de 50 p.c. comme précédemment fait voir l'importance d'exercer un contrôle serré sur ces paiements. Je regrette toutefois que le nombre insuffisant de vérificateurs et le faible montant disponible pour les frais de déplacement de mes examinateurs ne m'aient pas permis de faire une autre vérification d'épreuve des pensions payées dans les bureaux des provinces au cours de l'année, mais j'espère pouvoir la faire avant la fin d'un autre année financière.

Pensions en général.—Par suite des difficultés afférentes à l'application et à l'interprétation des différentes lois des pensions, il est désirable que des mesures soient prises dans le but de faire disparaître les anomalies qui peuvent résulter d'une interprétation différente des dispositions de ces lois. J'ai tout particulièrement en vue à ce sujet, les retraites accordées aux ayants droit de pensionnés d'après la "loi des Pensions de vieillesse" les allocations accordées conformément à

la "loi d'Allocation aux vétérans" et le manque d'une méthode uniforme en fixant le montant de la pension dans le cas où le revenu du pensionné est un des facteurs à considérer.

Des rapports étroits existant entre les différentes catégories de pensions ou d'allocations, (pensions militaires, pensions de vieillesse, allocations aux vétérans, secours aux soldats, allocations pour traitements, etc.), il devrait être établi une liste complète de tous ceux recevant une pension ou une allocation pour éviter qu'un pensionné ne soit payé à des titres différents, et cette liste devrait être tenue à date dans chacun des ministères effectuant ces paiements.

Compte du Gouvernement fédéral dans le Yukon

Afin d'en permettre la comparaison, je donne sous forme de tableau, page 269, un état aussi exact que possible des revenus et des dépenses des différents ministères dans le Territoire du Yukon au cours des trois dernières années.

Le fléchissement dans les revenus du territoire est dû principalement à ce que les encaissements du Ministère du Revenu National furent inférieurs de $40,708.45 à ceux de l'année précédente et fait que les dépenses, par rapport à 1929-30, furent plus élevées de $43,879.03 que les revenus.

Comptes du Territoire du Yukon

Comme je le mentionnais dans mon rapport précédent, un de mes inspecteurs se rendit au Yukon dans le courant de l'été 1930, pour faire, sur place, une vérification des comptes du Territoire. Des observations résultant de cette inspection ont depuis été envoyées au Ministère de l'Intérieur.

Le compte de l'Administrateur public, ceux des liqueurs et de l'hôpital de White Horse furent vérifiés en détail mais l'on ne fit qu'une vérification d'épreuve de ceux des revenus du Territoire et de l'agent du Territoire à White Horse.

Des états comparatifs détaillés du Compte d'Administration générale et de celui des liqueurs, établis d'après le rapport imprimé annuel du Trésorier du Territoire, paraissent pages 270 à 274. Aucune vérification locale de ces comptes ne fut faite au cours de l'année financière, arrêtée le 31 mars 1931, mais les détails suivants sont donnés d'après les pièces justificatives de dépenses et les états vérifiés dans mon Bureau.

Compte d'Administration générale (Fonds du Revenu consolidé du Yukon).—Les mouvements de ce compte sont donnés page 270. Les subsides accordés par le Gouvernement forment un total de $160,500, auquel vient s'ajouter une somme de $50,000, virée du compte des liqueurs, dont il est question ci-dessous. Au 31 mars 1931, la balance débitrice était de $6,783.28 et provenait principalement d'une augmentation dans les dépenses pour les routes et les hôpitaux.

Compte des liqueurs.—Le bénéfice net de l'année fut de $78,346.33, soit une différence en moins de $9,442.66 sur 1930. Les ventes totales s'élevèrent à $238,366.50, soit une diminution de $15,979.75 sur les ventes de 1930.

Les intérêts payés sur les découverts en banque, qui en 1926-27 s'élevaient à $6,639.14, furent réduits à $712.57 en 1929-30 et à $75.21 en 1930-31. Ce découvert qui au 31 mars 1930 était de $22,803.15 n'était que de $6,326.29 le 31 mars 1931.

DÉPENSES EN CAPITAL

Les montants "Imputables au Capital" prévus dans la loi des crédits de 1930-31, s'élevaient à $33,423,388.99, dont $28,664,575.50 furent dépensés, laissant inemployée une balance de $4,758,813.49. En vertu de jugements adjudicatif de la Cour de l'Echiquier, un montant additionnel de $46,116.19, payé à même les argents non votés du Fonds consolidé, porta les dépenses en capital de l'année à $28,710,691.69.

Un montant total de $488,373.58, provenant de la vente de parcelles de terrains et de bateaux de la marine, etc., fut crédité directement au compte capital comme recouvrements sur les dépenses en capital des années précédentes.

Le sommaire ci-après donne, par ministère, le montant des recouvrements et des dépenses. Le développement en paraît dans le volume II.

Ministères	Vol. II Pages	Dépenses	Recouvrements	Montant net
Chemins de fer et canaux	W. 161	$16,565,427 44	$ 352,385 63	$16,213,041 81
Marine	O. 56	3,861,837 52	135,987 95	3,725,849 57
Travaux publics	V. 53	8,283,426 73	.....	8,283,426 73
Total	.....	28,710,691 69	488,373 58	28,222,318 11

Les montants correspondants de 1929-30 sont: Dépenses, $25,382,562.79; Recouvrements, $3,049,738.67; Montant net, $22,332,824.12.

Les dépenses les plus importantes de l'année furent: canal de navigation Welland, $9,603,781.04; chemin de fer de la Baie d'Hudson et gare maritime, $4,168,573.74; chemins de fer du Gouvernement, $2,500,000.00; chenal du St-Laurent, y compris les chantiers de Sorel et les barrages pour la régularisation du régime des eaux, $3,861,837.52; Edifices publics, $2,744,141.63, et améliorations aux ports et dans les fleuves, $5,535,684.27. Les recouvrements sur les dépenses des années précédentes comprennent $302,938.40 reçus des chemins de fer du Gouvernement pour des terrains vendus aux Chantiers maritimes d'Halifax et $125,000.00 provenant de la vente de bateaux du Gouvernement.

Comme dans mes rapports précédents, je suis toujours d'avis, et je veux de nouveau attirer l'attention de la Chambre sur l'opportunité de faire une révision et un nouvel ajustement de certaines valeurs de l'actif du Dominion paraissant dans les Comptes publics, d'établir une classification des dépenses, de présenter à la Chambre un budget préparé d'après cette classification et enfin de faire dans chaque ministère un inventaire complet des biens immobiliers appartenant à la Couronne.

Chemin de fer de la baie d'Hudson

Les dépenses de construction du chemin de fer de la baie d'Hudson et des gares maritimes s'élevèrent à $4,168,573.74, y compris un montant de $2,500, payé en vertu d'un jugement de la cour de l'Echiquier, rendu conformément aux dispositions de la loi des Expropriations. Les recouvrements sur les dépenses

des années antérieures s'élevant à $28,884.46, furent crédités au "Compte capital" réduisant à $4,139,689.28 le montant à imputer à ce compte pour 1930-31. Au 31 mars 1931, le montant global des dépenses en capital, y compris les gares maritimes de Fort Nelson et Port Churchill était de $43,807,167.24. Dans le développement des dépenses de cette année (vol. II pages "W", 53 à 57), certains paiements faits aux Chemins de fer nationaux pour du matériel, etc., obtenu par l'entremise de leur acheteur, paraissent sous le nom des firmes vendeuses.

Canal de navigation Welland

Les dépenses de construction du Canal de navigation Welland s'élevèrent à $9,603,781.04, y compris un montant de $5,735.60 payé en vertu d'un jugement adjudicatif de la Cour de l'Echiquier, rendu conformément aux dispositions de la loi des Expropriations. Des recouvrements sur les dépenses des années antérieures s'élevant à $11,888.77 furent crédités au Compte capital et réduisirent à $9,591,892.27 les dépenses de l'année à imputer à ce compte, et à $122,483,734.00 le coût total du Canal au 31 mars 1931.

Le détail des dépenses de l'année paraît dans le volume II, pages "W", 58 à 83.

VÉRIFICATION DES COMPTES-MATIÈRES

Sauf les exceptions mentionnées plus loin le 31 mars 1931, la valeur des existants, y compris ceux en cours de fabrication ou terminés dans les divers ateliers du Gouvernement, était de $5,100,338.76, soit, comme il ressort du tableau comparatif ci-après, une augmentation de $111,255.54 sur 1930:—

Ministères	31 mars 1931	31 mars 1930	Augmentation	Diminution
Affaires Indiennes	$ 52,244 14	$ 50,228 24	$ 2,015 90	
Chemins de fer et canaux	365,580 44	430,031 61		$ 64,451 17
Gendarmerie royale à cheval	231,204 85	250,380 05		19,175 20
Imprimerie et papeterie	467,941 83	472,108 33		4,166 50
Intérieur (Parcs nationaux)	56,813 14	54,495 61	2,317 53	
Justice (Pénitenciers)	633,061 86	435,758 35	197,303 51	
Marine	659,819 48	943,704 99		283,885 51
Mines	85,050 29	82,847 32	2,202 97	
Pêcheries	6,869 37	8,693 11		1,823 74
Pensions et Hygiène	501,137 23	479,735 38	21,401 85	
Postes	1,855,330 31	1,612,173 99	243,156 32	
Travaux publics	185,285 82	168,976 24	16,309 58	
Total	5,100,338 76	4,989,133 22	484,707 66	373,502 12
Augmentation nette			111,205 54	

On peut avoir un aperçu des montants employés en achats de matières, y compris le matériel et les fournitures de tout genre, achetés ou en mains, dans les divers ministères, en se référant au tableau ci-avant bien qu'il ne donne qu'une faible partie du montant de la valeur totale des matières disponibles, car

les matières des magasins militaires et des arsenaux, comme je l'ai expliqué dans des rapports précédents, n'y sont pas comprises, ni celles des chantiers maritimes de Sorel qui ne m'ont pas été communiquées par le Ministère de la Marine, ni les inventaires de la papeterie et des articles de bureau se trouvant en certaines quantités dans des centaines de bureaux du Gouvernement, ni le matériel à bord des navires, etc.

Les vérifications d'épreuves faites depuis 1924 dans de nombreux magasins de plusieurs ministères dans tout le Canada, et la vérification dans mon Bureau des inventaires annuels établis par la plupart des ministères ont eu d'heureux effets car il en est résulté, dans plusieurs cas, des améliorations graduelles dans les méthodes de manutention des stocks et dans les écritures s'y rapportant; toutefois les conditions peu satisfaisantes que je signalais dans des rapports précédents existent encore dans de trop nombreux magasins. Ces existants, valant plusieurs millions, la question de les sauvegarder, aussi efficacement que possible doit être prise sérieusement en considération.

Pour atteindre ce but certaines mesures, au nombre desquelles sont les suivantes, devraient être envisagées: (*a*) uniformiser la tenue des écritures concernant la réception ou la livraison du matériel, des fournitures et de l'équipement; (*b*) faire faire des vérifications périodiques par des fonctionnaires des ministères responsables et dignes de confiance; (*c*) faire un règlement, approuvé par le Conseil du Trésor, s'appliquant dans tous les services du Gouvernement à toutes les transactions de matières, etc.; (*d*) nommer un fonctionnaire, directement responsable au Conseil du Trésor, pour inspecter tous les magasins, s'assurer que les règlements ministériels y sont en vigueur et que dans tous sont appliquées des méthodes satisfaisantes de gestion.

La vérification statutaire annuelle des matières et des écritures du département des Impressions et de la Papeterie, y compris le service des documents, fut faite à la fin de l'année financière; le résultat en est donné page lxxx.

Conformément à la Proclamation royale du 2 novembre 1907, les vérifications bisannuelles du numéraire et des lingots de la succursales d'Ottawa de l'Hôtel Royal des Monnaies furent faites par des fonctionnaires dûment nommés par arrêté en Conseil. Les résultats en ont été communiqués au Sous-directeur de la Monnaie.

Matières en surplus et de rebut.—Le tableau comparatif suivant a été établi d'après les renseignements fournis par le fonctionnaire responsable du Comité de surveillance des contrats du Gouvernement, en charge des matières de rebut:—

——	1930-31	1929-30	Augmentation
Transférés à d'autres Ministères	$ 177,562 39	$ 92,373 84	$ 85,188 55
Ventes au public	111,311 69	86,344 00	24,967 69
Total	288,874 08	178,717 84	110,156 24

L'augmentation de $110,156.24 dans la vente de cette catégorie de matières est due en grande partie aux $106,605.71 de ventes et transferts du Ministère de la Défense nationale (service de la milice).

COMPTES SPÉCIAUX

Sommes dues au Gouvernement du Dominion

Les comptes des argents dus au Dominion paraissant dans les livres du Ministère des Finances furent vérifiés, comme de coutume, au cours de l'année, et les chapitres ci-après se rapportent à ceux d'entre eux présentant un intérêt particulier.

Des états des sommes ne paraissant pas à l'Actif mais portées comme arriérés dans les livres des différents ministères, m'ont été communiqués par eux et paraissent, suivis de mes remarques, au chapitre "Arriérés" pages 233 et 234.

Avances aux Gouvernements étrangers

Conformément à l'entente de 1923, le Gouvernement grec versa $225,000 réduisant ainsi, au 31 mars 1931, le capital de sa dette à $6,640,000, et paya aussi la totalité des intérêts.

Le Royaume de Roumanie paya les intérêts échus sur les obligations détenues en garantie pour les avances lui ayant été consenties; mais les Gouvernements russe et italien ne firent aucun paiement, de capital ou d'intérêts sur les sommes dues par eux.

Commission canadienne des prêts agricoles

Conformément à la "loi du Prêt agricole canadien" (Ch. 66, S.R.C. 1927), les paiements, dont le détail suit, furent faits à la Commission des prêts agricoles.

Catégorie des prêts	Versés en 1930-31	Versements globaux au 31 mars 1931
Capital initial, souscrit en vertu de l'article 5, paragraphe *a*, et de l'arrêté en Conseil du 4 mai 1929	$ 2,600,000 00	$ 5,000,000 00
Capital Social, souscrit et payé conformément à l'article 5, paragraphe *a*, alinéa I	199,839 00	258,862 00
Achats d'obligations émises par la Commission, en vertu des articles 6 et 18 et de l'arrêté en Conseil du 6 juin 1930	300,000 00	300,000 00
Totaux	3,099,839 00	5,558,862 00

Les versements sur le capital initial, exempts d'intérêt durant les trois premières années, sont à l'expiration de ce délai, productifs de 5 p. cent l'an. Les actions libérées du capital social ne rapportent pas d'intérêts mais participent à tous les dividendes pouvant découler des bénéfices d'exploitation réalisés par

la Commission. Sur les $6,000,000,00 d'obligations 5 p.c. de la Commission, dont l'achat par le Gouvernement du Dominion fut autorisé par arrêté en Conseil du 6 juin 1930, $300,000 furent souscrits au cours de l'année.

Le Ministère des Travaux publics, paya, au cours de l'année, $11,644.35, pour la location des bureaux de la Commission, le téléphone et éclairage.

Les comptes de la Commission ne sont pas vérifiés par mon Bureau, mais conformément aux dispositions de l'article 14 de la Loi, par une firme de comptables agréés.

Fonds des rentes viagères de l'Etat

Le déficit du Fonds qui, au 31 mars 1930, s'élevait à $108,644.72 fut couvert en 1930-31 par un virement, d'un même montant, du Fonds consolidé au crédit de ce Fonds. Le montant au crédit du Fonds était de $23,306,954.65, et son passif évalué à $23,568,894.00, soit un excédent de $261,939.35 sur l'actif.

Un relevé des transactions du Fonds des rentes viagères, suivi d'un état du passif, ou valeur nette des rentes en cours au 31 mars 1931, établi par le service des rentes viagères du Ministère du Travail, paraît pages 215 de ce volume.

Commissaire des Indiens: Compte pour l'intensification de la Production

Conformément aux dispositions de l'article 94a de la loi des Indiens, telle que modifiée le 10 avril 1930, une portion des surplus des années précédentes s'élevant à $22,000, fut virée à un compte spécial du Fonds fiduciaire des Indiens, dans le but de consentir des prêts aux Indiens pour encourager la culture.

Un montant de $7,143.25, chargé en 1929-30, à d'autres comptes fut remboursé et figure dans le revenu total.

Ci-après est un sommaire des mouvements de caisse de ce compte depuis la mise en vigueur du projet, en 1919, jusqu'au 31 mai 1931.

Recettes		
Avances à même les crédits de guerre	$ 362,000 00	
Ventes de grains, bestiaux, etc.	1,197,537 41	
Intérêts sur dépôts en banque	22,519 12	
		$1,582,056 53
Dépenses—		
Frais d'exploitation	1,060,035 52	
Frais de bureau et généraux	52,620 11	
Maison du Commissaire	22,895 62	
Remboursement aux crédits de guerre	362,000 00	
Profits au 31 décembre 1923 versés au Receveur Général	57,329 00	
Viré au Compte Spécial, Fonds fiduciaire des Indiens	22,000 00	
		1,576,880 28
Encaisse au 31 mars 1931		5,176 25

Prêts aux Commissaires des Ports

Le tableau suivant indique les montants, autorisés par le Parlement et payés aux Commissaires de chacun des ports durant l'année et au 31 mars 1931.

Ports	Prêts 1930-31	Total au 31 mars 1931	Total autorisé au 31 mars 1931
Chicoutimi	$ 846,000 00	$ 2,161,000 00	$ 2,500,000 00
Halifax	3,539,000 00	4,841,000 00	5,500,000 00
Montréal	2,291,000 00	57,977,000 00	69,250,000 00
Montréal (intérêts sur les obligations du Pont de la Com. du Port.)	170,000 00	170,000 00	
Québec	3,491,000 00	24,429,995 68	26,125,000 00
St-Jean	1,094,000 00	3,407,000 00	5,000,000 00
Trois-Rivières	1,543,600 00	1,679,600 00	2,000,000 00
Vancouver	2,802,000 00	20,607,900 00	29,000,000 00
	15,776,600 00	115,273,495 68	139,375,000 00
Moins—Remboursements par la Commission du Port de Montréal ne pouvant être reprêtés	.....	2,000,000 00	
	15,776,600 00	113,273,495 68	

Une avance de $170,000 fut faite à la Commission du port de Montréal pour lui permettre de payer le 1er novembre 1930 les intérêts échus sur les $18,500,000.00 d'obligations émises pour le pont du port et dont le capital et les intérêts sont garantis par le Gouvernement (article 2, Chapitre 58, 14-15 Geo. V). D'après le Ministère des Finances les intérêts courus et impayés étaient au 1er janvier 1931: Commission du port de Québec, $11,747,900.64; Commission du port de Trois-Rivières (ancienne Commission), $414,245.23. La réclamation de la Commission du port de Québec, contre le Gouvernement fédéral qui se sert de ses propriétés n'est pas encore réglée.

Comptes des chèques impayés

A la fin de l'année financière, la balance de ce compte était de $105,177.52, représentant, à cette date, la totalité du passif des chèques impayés émis entre le 1er avril 1924 et le 31 mars 1929. Pour les chèques émis antérieurement au 1er avril 1924, et présentés à l'encaissement au cours de l'année, des provisions furent faites par le virement à ce fonds d'une somme de $3,620.29, chargée au Fonds consolidé. Comme je le mentionnais dans mes rapports précédents, le Ministère des Finances a l'intention de faire chaque année un ajustement semblable jusqu'à ce que la somme ainsi accumulée représente, pour une période de dix ans, le total des chèques créés mais impayés.

Fonds des passages à niveau

Sur le montant global de $4,400,000, qui, en vertu des dispositions de l'article 239A et des modifications y apportées dans la suite, le 31 mars 1931, avait été alloué à la Commission des Chemins de fer pour le Fonds des passages à niveau, il a été dépensé une somme de $3,338,948.69, laissant à la date précitée un solde disponible de $1,061,051.31.

Au cours de l'année, la Commission des Chemins de fer autorisa des déboursés s'élevant à $639,724.25, soit une augmentation de $164,669.14 sur 1929-30.

En plus des sommes prévues par la "loi des Chemins de fer" le Gouverneur en son Conseil autorisa, en faveur du Fonds des passages à niveau, de verser à la Commission des Chemins de fer, une somme de $500,000 imputable au Fonds spécial pour venir en aide aux chômeurs. Sur cette somme la Commission ne dépensa que $32.96.

Le détail des dépenses de l'année paraît dans ce volume pages 227 à 229.

Avances pour grains de semence et secours

Grains de semence et secours.—Ministère de l'Intérieur.—Aucune de ces avances ne fut annulée durant l'année. Le 31 mars 1931 la balance de capital due au Gouvernement du Dominion était de $3,555,337.79 sur lesquels un même montant de $1,128,829.50 est compris comme l'année précédente dans les Comptes publics de 1930-31 "Appendice 'L' ". Placements divers (Inactifs). D'après les rapports du Ministère de l'Intérieur il était dû en plus pour les intérêts courus une somme de $2,174,780.34, portant à $5,730,118.13, le montant dû en capital et intérêts, soit une diminution de $49,246.11 sur l'année précédente.

Gouvernement de la Saskatchewan.—Grains de semences; avances de 1908. Pendant l'année le Gouvernement de la Saskatchewan versa, acompte sur ces avances, une somme de $1,039.85, ramenant à $88,522.47 le montant de sa dette en capital. D'après le Ministère des Finances, le 1er janvier 1931 un montant additionnel de $222,691.13 était dû par cette province à titre d'intérêts sur ces avances, soit une augmentation de $5,453.97 sur l'année précédente.

Compte provisoire

Les transactions de l'année réduisirent à $49,887.99 la balance de ce compte qui était de $108,943.53 le 31 mars dernier.

Les principales furent:

Excédents de grains des élévateurs.—Les commissaires des grains versèrent $14,465.02, provenant de la vente des grains en surplus dans les élévateurs des terminus à la fin de l'année agricole, arrêtée le 31 juillet 1928, $14,466.78 furent virés aux revenus et, conformément à l'arrêté en Conseil du 28 juin 1928, les $10,000 restant en compte, furent mis en réserve pour être employés à des travaux de recherches par la Commission des grains.

Convention relative aux réclamations pécuniaires (1910), sommes accordées. Une somme de $59,457.40 fut accordée en règlement final aux propriétaires de la goélette "Coquitlam". La balance en caisse est de $1,837.10.

Ligne des Antilles.—Déficit d'exploitation.—Les Gouvernements de la Jamaïque et des Iles sous le Vent versèrent une somme de $58,080, représentant leur part dans le déficit d'exploitation. Ce montant fut en totalité remis à la "Canadian National (West Indies) Steamships Ltd." qui exploite cette ligne.

COMPTES FIDUCIAIRES

Le tableau ci-après permet la comparaison, aux 31 mars 1930-31, des soldes en caisse de ces comptes spéciaux qui, dans mes rapports précédents et le Bilan des Comptes publics paraissent sous le nom de Comptes fiduciaires:—

Titre du compte	Solde créditeur 31 mars 1931	Solde créditeur 31 mars 1930	Augmentation	Diminution
Chemins de fer nationaux du Canada, obligations garanties (intérêts impayés)	$ 88,725 00	$ 83,600 00	$ 5,125 00	
Dépot de garantie des entrepreneurs	1,712,817 35	2,060,933 32		$ 348,155 97
Fonds des éoles publiques	2,668,449 17	2,663,535 32	4,913 85	
Fonds de secours de l'"Empress of Ireland"		73 00		73 00
Fonds de pension des pilotes—				
Colombie Britannique	6,256 98	7,152 39		895 41
District d'Halifax	7,075 80	7,510 09		434 29
District de St-Jean	5,145 63	3,855 28	1,290 35	
District de Sydney	7,999 41	7,837 05	162 36	
Pilotes invalides (district de Montréal)	18,725 60	8,211 52	10,514 08	
Fonds des cadets du Collège militaire royal	13,567 64	14,476 08		908 44
Fonds des terres d'école—				
Alberta	137,151 31	257,822 68		120,671 37
Manitoba	16,045 43	12,584 82	3,460 61	
Saskatchewan	186,156 73	240,632 89		54,476 16
Fonds fiduciaires des Indiens	13,764,581 06	13,856,521 04		91,939 98
Fonds fiduciaire Strathcona	500,000 00	500,000 00		
Fonds spécial et de garantie de l'Immigration	303,851 70	402,802 63		98,950 93
Milice et Défense: Fonds régimentaire		5,312 42		5,312 42
Pensions et Hygiène: Pensions, etc	592,756 60	534,320 76	58,435 84	
Pensions et Hygiène: Gratificatives pour services de guerre	159,700 79	160,154 01		453 22
Pontons de la cale sèche de Burrard	15,531 15	12,746 18	2,784 97	
Successions militaires; Fonds n° 1	112,988 93	121,437 91		8,448 98
Successions militaires; Fonds n° 2	12,218 25	14,757 68		2,539 43
Total	20,329,744 53	20,976,277 07	86,687 06	733,219 60

Le Ministère des Finances détient, pour le compte de certains fonds, des valeurs, dont le montant est donné ci-dessous. Ces valeurs ne sont pas sujettes à ma vérification.

—	Valeurs en main au 31 mars 1931	Valeurs en main au 31 mars 1930	Augmentation ou *Diminution
Fonds de pension de polotes (obligations du Dominion et des provinces)—			
Colombie Britannique	$ 9,000 00		$ 9,000 00
Pilotes invalides (district de Montréal)	103,000 00	107,000 00	* 4,000 00
Fonds de pension des pilotes d'Halifax	87,893 33	81,393 33	6,500 00
Fonds de pension des pilotes de St-Jean	42,000 00	41,000 00	1,000 00
Fonds de pension des pilotes de Sydney	48,800 00	41,800 00	7,000 00
Fonds des terres d'écoles (débentures 5% du Dominion)—			
Alberta	9,500,000 00	9,243,000 00	257,000 00
Manitoba	5,905,000 00	5,893,000 00	12,000 00
Saskatchewan	17,724,000 00	17,484,000 00	240,000 00
Total	33,419,693 33	32,891,193 33	528,500 00

Ceux de ces comptes ayant été l'objet de transactions au cours de l'année paraissent, pages 196 à 232.

Au cours de l'année la gestion de certains de ces Fonds motiva les remarques contenues dans les chapitres suivants.

Comptes fiduciaires des agents des Indiens

Mon Bureau n'a vérifié, jusqu'à maintenant, que les comptes fiduciaires gérés par les agents ressortissant à la juridiction du Commissaire des Indiens de Régina, qui seuls me transmettent régulièrement les états, pièces de dépenses, etc., requises.

Le Département ayant négligé d'exiger de chacune des autres agences du Canada, des états mensuels de leurs comptes fiduciaires, et le manque de méthode pour faire une vérification détaillée de leurs comptes, sont certainement cause en grande partie des détournements qui furent découverts dans certaines d'entre elles. Cette question est traitée plus en détail au chapitre de l'Introduction intitulé: "Comptabilité du Département des Affaires Indiennes."

Comptes des fonds fiduciaires des Indiens

Un état sommaire des revenus et des dépenses des fonds fiduciaires des Indiens paraît dans ce volume, page 212, et dans le volume II (pages I, 51 à 69), sous forme de tableau, je donne un résumé des opérations des comptes des différentes bandes.

Mon Bureau peut toujours donner des renseignements sur les opérations afférentes aux comptes des diverses bandes.

Fonds de prévoyance des employés des chemins de fer de l'Intercolonial et de l'Ile du Prince-Edouard

Les déboursés de l'année furent de $995,925.00, accusant une augmentation de $85,756.64 sur l'année précédente.

En plus des contributions statutaires payées par le Gouvernement et les employés, les Chemins de fer Nationaux durent verser un montant additionnel de $578,330.70. L'état des recettes et des déboursés de l'année paraît page 227.

Fonds des terres d'écoles

A la page 214, paraît, par province, le développement du sommaire ci-après des fonds des terres d'écoles des trois provinces des Prairies.

Capital provenant de la vente des terres —	
En caisse le 1er avril 1930	$ 511,040 39
Recettes de l'année	162,430 46
	673,470 85
Déduire: Achats pour le compte de placement d'obligations 5% du Dominion	509,000 00
En caisse au 31 mars 1931	164,470 85

INTÉRÊTS, LOYERS, ETC. —		
Intérêts provenant des terres vendues		125,187 33
Loyers, droits de coupes de bois		74,107 37
Intérêts sur obligations		1,656,450 00
Intérêts sur balances mensuelles		13,152 06
		1,868,896 76
A déduire: Frais de gestion	$ 37,654 14	
Solde versé aux trésoriers provinciaux	1,656,450 00	
		1,694,014 14
Balance due aux trésoriers provinciaux payée en 1931-32		174,882 62
COMPTES DE PLACEMENTS —		
Dominion du Canada, obligation 5%, 1er avril 1930		32,620,000 00
Placements de l'année, (voir ci-dessus)		509,000 00
Total au 31 mars 1931, paraissant à l'appendice "R" des Comptes publics, dette consolidée		33,129,000 00

Les fonds des terres d'écoles furent compris dans le transfert des ressources naturelles aux provinces des Prairies, et il en est fait mention dans un autre chapitre de cette introduction.

ÉTATS DIVERS

Des états se rapportant aux diverses activités du Gouvernement paraissent dans ce volume pages 233 à 274.

En plus des états paraissant dans mes rapports précédents on y trouvera cette année:

Projet d'établissement Impérial — Compte des prêts pour frais de traversée.

Etat des coupons et des chèques d'intérêts vérifiés en 1930-31.

Etat des obligations du Dominion rachetées et annulées.

Les opérations concernant la vente des câbles du Pacifique et des Antilles paraissent page xciii.

ARRIÉRÉS

Les arriérés, dus au Gouvernement du Dominion à la fin de l'année financière 1930-31, paraissent aux pages 233 à 236 de ce volume sous forme de tableaux comparatifs, établis par mon Bureau, d'après les rapports fournis par les différents ministères. Ces sommes ne figurent pas à l'Actif du Dominion, paraissant dans les Comptes publics. Ce sont:

Arriérés en général.

Intérêts courus sur prêts et avances aux chemins de fer, etc.

Arriérés en capital provenant des ventes des terres des Indiens.

Les états transmis par le Ministère du Revenu National ne donnant, cette année encore, aucun reste à recouvrer sur les produits de la taxe de vente, de l'impôt sur le revenu, et des bénéfices commerciaux, ne sont pas compris dans cet état.

J'ai demandé aux ministères de me fournir des états définitifs des arriérés qu'ils tiennent pour irrécouvrables, et j'en donne ci-après les montants tels qu'ils m'ont été communiqués:

Service	31 mars 1931	31 mars 1930	Augmentation ou *Diminution
Affaires Indiennes	$ 18,935 88	$ 4,180 89	$ 14,754 99
Affaires Extérieures	65 00	65 00	
Agriculture		12,099 19	* 12,099 19
Chemins de fer et canaux	6,695 26	5,846 99	848 27
Commerce	39,829 44	39,718 04	111 40
Défense nationale	749,235 21	648,519 85	100,715 36
Etablissement des Scldats	1,433 09	1,433 09	
Immigration et Colonisation	882 75	882 75	
Imprimerie et Papeterie	3,998 32	3,642 72	355 60
Intérieur	26,621 11	3,640 36	22,980 75
Justice	221 00	221 00	
Marine	2,799 15	2,901 35	* 102 20
Mines	1,047 59	958 59	89 00
Pêcheries	128,477 22	200 00	128,277 22
Pensions et Hygiène	159,305 72	140,505 12	18,800 80
Postes	27,161 61	27,161 61	
Revenu national	36,932 69	34,368 18	2,564 51
Secrétariat d'Etat	4,642 94	4,336 00	306 94
Travail	1,239 18		2,139 18
Travaux publics	114,906 12	112,772 37	2,133 75
Total	1,324,429 28	1,043,453 10	280,976 18

Comme je le mentionnais dans mon dernier rapport, au mois de mai 1930, je soumis au Conseil du Trésor les états des montants considérés irrécouvrables par certains des ministères, afin qu'au besoin, on obtienne du Parlement l'autorisation nécessaire pour les rayer des livres. D'autres états similaires m'ont encore été transmis par des ministères.

Par suite des constatations faites au cours de l'inspection de plusieurs bureaux d'Ottawa ou de l'extérieur, je ne saurais trop fortement insister sur la nécessité et l'importance pour les ministères de faire, sans délai, une vérification serrée de tous les arriérés leur étant dus et, afin d'éviter une perte possible de deniers publics, de prendre toutes les mesures en leur pouvoir pour les recouvrer.

Arriérés en général. — Dans l'état comparatif de cette année le montant global des arriérés dus le 31 mars 1930, est donné comme étant de $8,919,712.25, au lieu de $8,967,456.19, montant de mon précédent rapport. La différence de $47,743.94 est due à des ajustements peu importants, faits par différents ministères et s'élevant à $7,818.67 et à ce que malgré l'inclusion par le Ministère de la Défense Nationale d'un reliquat irrécouvrable de $100,606.30, dû par le Gouvernement Impérial russe et inscrit au service des réclamations contre la Russie de la Chambre de commerce de Londres, $156,168.91 d'avances n'ayant pas encore été justifiées n'y figurent pas comme l'année dernière et font l'objet d'un chapitre spécial de l'Introduction, page xc.

Au 31 mars 1931, le montant global d'arriérés était de $4,547,400.14, soit une diminution de $4,372,312.11, sur le montant global dû le 31 mars 1930, qui après ajustement était de $8,919,712.25. Les principales fluctuations enregistrées relativement aux arriérés, telles qu'expliquées par les ministères, sont mentionnées ci-après:

Les $111,730.73 d'augmentation du Ministère des Pêcheries sont dus pour $111,195.58 à des arriérés de revenus de 1930-31.

La diminution de $4,941,161.32 dans les arriérés du Ministère de l'Intérieur provient de ce que la totalité des montants dus sur les terres, mines, bois et paquages, s'élevant le 31 mars 1931, à $4,968,868.76 furent remis aux provinces de l'Ouest, conformément aux clauses de diverses conventions entre le Gouvernement du Dominion et ces Provinces, relativement au transfert des ressources naturelles.

Les arriérés du Ministère des Pensions accusent une augmentation de $60,-362.81 provenant principalement de trop-payés de pensions.

L'augmentation de $309,188.74 dans les états du Ministère des Chemins de fer et Canaux, service des canaux, comprend $150,000, dus par la " Hamilton Cataract Power Light and Traction Co.", versés depuis et crédités au revenu casuel de 1931-32.

J'expliquai dans mon dernier rapport qu'à la suite d'un jugement de la Cour de l'Echiquier qui ne fixait pas le montant devant être payé par la "Peat Fuels Limited of Montreal", le Département des Mines réclame $88,993.24 à cette firme. Le jugement n'a pas été transmis au régistrateur chargé de déterminer le montant à payer, toutefois, le 11 mars dernier, un arrêté en Conseil (C.P. 495) autorisait la vente de l'usine d'Alfred à la "Peat Fuels Limited" moyennant $8,000 comptant, sous condition que la Compagnie garantisse le Gouvernement contre toute réclamation en vertu d'un contrat avec la Gatineau Power pour la fourniture de force électrique et que le Gouvernement s'engage de son côté à notifier la Cour de l'Echiquier qu'il accepte ledit jugement et renonce à toute nouvelle réclamation pour le paiement des $4,016.02 montant de la tourbe vendue à la Compagnie, le 31 mars dernier.

Il n'a pas été fait rapport qu'une portion de la somme réclamée par le Secrétaire d'Etat au Greffier de la justice de paix du comté d'York, s'élevant maintenant à $14,625.50 ait été encaissée. L'augmentation est due aux $1,100 de droits perçus en 1930, et aux $383, devant être ajoutés au compte, conformément au rapport adressé au Conseil de vérification par Thorn, Mulholland et Cit, C.A.

Intérêts courus sur prêts et avances aux chemins de fer, etc.—D'après le Ministère des Finances, le montant net des intérêts courus sur ces prêts et avances était, en 1930, de $37,360,979.26 soit une augmentation de $6,644,479.59 sur le montant de 1929. Cette augmentation provient en grande partie de l'annulation au cours de 1929-30 de toutes les réclamations contre la marine marchande du Gouvernement pour les navires vendus.

Arriérés de capital sur les ventes des terres des Indiens (Fonds fiduciaire des Indiens). — D'après le rapport du département des Affaires indiennes, le montant de capital dû provenant de la vente des terres des Indiens, était le 31 mars 1931, de $1,592,385.39 contre $1,623,931.58, le 31 mars 1930, soit une diminution de $31,546.19. On ne m'a encore fourni aucun état des intérêts courus ou des fermages en retard.

Travaux publics: Bassins de radoub. — Revenus et dépenses

A la page 259 paraît, pour 1928-29, 1929-30 et 1930-31, un état comparatif des revenus et des dépenses des bassins de radoub et de la cale sèche appartenant au Gouvernement. Il en ressort que comparativement à 1930, les revenus furent inférieurs de $7,478.15 et les dépenses supérieures de $27,884.57. L'excédent des dépenses sur les revenus fut de $79,530.10 contre $44,167.38 l'année précédente.

TRAVAUX PUBLICS — TÉLÉGRAPHES — REVENUS ET DÉPENSES

Les revenus et les dépenses, au cours des trois dernières années, des réseaux télégraphiques et téléphoniques exploités par le Gouvernement, paraissent sous forme d'état comparatif page 259. Sans tenir compte, pour les années précédentes du montant des recettes et des dépenses du réseau continental de la Colombie-Britannique, vendu en 1929, les revenus font voir sur 1930 une diminution de $25,182.77 et les dépenses totales une augmentation de $6,747.60.

Réseaux	Revenus	Dépenses	
	Diminution	Augmentation	Diminution
Câble de l'Ile Pelée	$ 8 64	$ 125 14	
Ile de Vancouver	9,316 15		$ 2,522 06
Nord de la Colombie Britannique		12,489 71	
Provinces maritimes et Bas S. Laurent	7,739 28		22,131 74
Saskatchewan et Alberta	478 14	4,125 50	
Système du Yukon	7,640 56	12,798 34	
En général		1,862 71	
	25,182 77	31,401 40	24,653 80
Augmentation nette		6,747 60	

Dans un chapitre spécial intitulé "Vérifications spéciales" je mentionne les améliorations apportées par le Ministère des Travaux publics dans le contrôle des revenus, à la suite d'une inspection faite par un de mes vérificateurs dans plusieurs des bureaux des réseaux provenant de l'exploitation des lignes télégraphiques du Yukon et de la Colombie-Britannique.

VÉRIFICATIONS SPÉCIALES

En plus de la vérification courante des revenus et des dépenses de l'année, faite dans mon Bureau, des vérifications statutaires spéciales et autres, furent faites sous ma direction dans divers ministères et dans des bureaux de l'extérieur. Je puis mentioner entre autres: —

Commission du Service Civil —

Investigation spéciale sur des questions relatives aux revenus.

Finances —

Vérification du Fonds patriotique canadien.

Inspection semestrielle des lingots d'or et d'argent et de la monnaie dans les serrés de l'Hôtel des Monnaies, Ottawa.

Enquête sur les méthodes suivies pour les inspections semestrielles de l'Hôtel des Monnaies, Ottawa.

Pêcheries —

Vérification des modèles inemployés de licences.

Immigration et Colonisation —

Vérification du Projet d'Etablissement Impérial; Comptes des prêts pour les frais de traversée.

Vérification des comptes du projet d'Etablissement des 3,000 familles.

Vérification des comptes du projet d'Etablissement dans le Nouveau-Brunswick.

Affaires Indiennes —

Enquête générale sur le système de comptabilité au siège du ministère, Ottawa.

Vérification des comptes de l'agence des Six Nations, Brantford, Ontario.

Intérieur —

Vérification des comptes du Gouvernement du Territoire du Yukon.

Travail —

Comptes des pensions de vieillesse, Ontario, Manitoba, Saskatchewan, Alberta et Colombie-Britannique. Examen en général et vérification d'épreuve.

Mines —

Vérification spéciale des comptes de revenus, au siège du Département.

Revenu National —

Réclamation de drawbacks. Vérification locale des comptes d'un grand fabricant.

Pensions et Hygiène —

Enquête faite au siège du Ministère sur la méthode de comptabilité.

Vérification des Pensions de guerre payées au Canada pour la Nouvelle-Zélande.

Postes —

Examen du "Compte des Postes".

Imprimerie et Papeterie —

Récolement des stocks, et examen des méthodes.

Secrétariat d'Etat —

Vérification des comptes de revenus du Bureau des brevets et des droits d'auteur.

Vérification des paiements de Réparations.

Commerce.

Vérification générale des méthodes de comptabilité, faite au siège du ministère.

A peu d'exceptions près, ces vérifications et ces investigations furent conduites par quelques vérificateurs compétents, entrés dans le service depuis 1924, et spécialement entraînés pour ces travaux. Bien que leur nombre ait été graduellement augmenté, il n'est pas encore suffisant pour me permettre de faire toutes les inspections que je crois nécessaires, même de celles que j'ai été requis de faire immédiatement. Malgré cela une somme importante de travail effectif fut accomplie, des investigations et des vérifications spéciales furent faites, dans certains cas même la comptabilité tout entière du ministère étant vérifiée. Les résultats de chacune de ces vérifications furent communiqués aux services intéressés, et quand elles révélèrent des irrégularités ou des détournements, conformément aux dispositions de l'article 69, alinéa 2, de la loi du Revenu consolidé et de la Vérification, j'en informai le Ministère des Finances. Dans la plupart des cas les vérifications permirent de constater que des précautions suffisantes n'étaient pas prises, si même elles ne faisaient pas entièrement défaut, pour le maniement, la comptabilisation ou le report des revenus perçus. Par suite de ces constatations, et afin d'établir une certaine uniformité dans la comptabilité

des divers ministères, je pense qu'une vérification spéciale des méthodes de comptabilité devrait être faite sans tarder dans tous les bureaux du Gouvernement, qui de temps à autre, serait suivie par des vérifications d'épreuves.

Mes observations concernant ces vérifications paraissent ci-dessous et dans d'autres chapitres de ce rapport.

Fonds patriotique canadien

Conformément aux dispositions de la "Loi du Fonds patriotique canadien, 1914" (Ch. 8, art. 10, 5 Geo. V) la vérification fut faite des transactions de 1930-31 de ce fonds.

Les déboursés ayant été supérieurs de $265,765.35 aux recettes ordinaires, le déficit en fut comblé par la vente de $250,000 d'obligations, avec prime de $7,548.75. Au 31 mars 1931, le montant au crédit du Fonds se trouva réduit à $1,018,123.61, représentés par une encaisse de $60,852.78 et des obligations d'une valeur de $957,170.83.

Commission du Service Civil

A la suite d'un examen que je fis faire des méthodes suivies par la Commission pour le maniement, la comptabilisation et la disposition de ses recettes en revenu, je conseillai, pour mieux en assurer la sauvegarde, certaines modifications dans ces méthodes qui furent approuvées dans la suite par le Conseil du Trésor et appliquées par la Commission.

Bureaux télégraphiques du Gouvernement

Je faisais mention dans mon rapport de 1930, de la vérification d'épreuves des comptes de plusieurs bureaux télégraphiques de la Colombie-Britannique et du Yukon. Dans la suite, je transmis au Ministère, mes remarques au sujet de cette vérification qui, dans quatre des bureaux inspectés avait fait découvrir des détournements d'un total de $1,440.28, et je conseillai certaines mesures de protection pour prévenir le retour de semblables malversations. Ces détournements étaient dus principalement à des écritures comptables imparfaites et à ce que le Ministère ne faisait pas faire par ses fonctionnaires des inspections périodiques. J'ai été prévenu depuis par le Ministère que la mise en pratique de mes recommandations donnait de bons résultats.

Réclamation de drawbacks—Vérification des comptes d'un fabricant

Je fis faire, en novembre 1930, l'examen d'une nouvelle méthode adoptée par une importante fabrique d'automobiles pour établir ses réclamations de drawbacks relativement aux fournitures entrant dans la construction des automobiles. Une vérification d'épreuve des demandes de paiements, précédemment présentées par la compagnie donna des résultats satisfaisants.

Département des Mines

Je fis une vérification serrée des méthodes suivies par le Département des Mines, pour établir l'évaluation, encaisser et faire rapport des revenus, ainsi que de celles relatives aux avances faites à ses fonctionnaires. Les conditions y furent trouvées très peu satisfaisantes, les écritures n'y étant pas tenues à jour ou l'étant de façon défectueuse et le Ministère n'exerçant aucun contrôle sur les fonctionnaires responsables, ce qui permit à l'un d'eux de détourner frauduleusement et délibérément des argents publics, du montant de $51,347.36.

Vérification des paiements de pension de la Nouvelle-Zélande

Les comptes des pensions payées en 1930-31 par le Ministère des Pensions et de l'Hygiène pour la Nouvelle-Zélande, à ceux de ses nationaux retraités résidant au Canada ou aux Etats-Unis, ont été vérifiés et un état certifié envoyé à ce ministère pour être transmis par lui au Commissaire des Pensions de la Nouvelle-Zélande.

Bureau des brevets et des droits d'auteur

L'inspection faite au bureau des brevets et des droits d'auteur eut tout spécialement en vue la comptabilisation des revenus; elle révéla un maniement irrégulier des deniers dû à un contrôle insuffisant des encaissements et à l'absence de vérifications par le département. Les améliorations des méthodes de contrôle, recommandées par moi au Secrétaire d'Etat dans le rapport que je lui adressai, feront, si elles sont mises en vigueur, que de telles irrégularités ne pourront que difficilement se reproduire.

Paiement des réparations

En 1930-31, le Parlement vota un montant additionnel de $500,000 pour indemniser la population civile du Canada des pertes qu'elle avait subies du fait de la dernière guerre. Ci-dessous est un sommaire des dépenses de 1930-31 payées à même les crédits votés:—

Crédits —		
Crédit 320 — Loi des subsides 1930-31		$ 500,000 00
Loi sur le paiement des réparations, et crédit 461, loi des Subsides 1929-30:		
Balance disponible le 1er avril 1930	$ 149,775 47	
Intérêt sur argent en caisse	2,426 74	152,202 21
		652,202 21
Dépenses —		
Réclamations payées:		
Capital	357,691 13	
Intérêts	218,630 46	
Dépenses	14,325 18	
Traitement des commissaires	13,550 00	
Avance à justifier	4,146 40	608,343 17
Balance disponible entre les mains du syndic, le 31 mars 1931		43,859 04

Une vérification spéciale des paiements faits entre le 1er novembre 1929 et le 31 mars 1931, analogue à celle des paiements précédents, eut lieu sous ma direction et mes remarques ont été transmises au Secrétariat d'Etat.

Ministère du Commerce

Je fis faire, sous ma direction, une investigation des activités de ce ministère. Elle fit ressortir que les méthodes suivies pour fixer l'évaluation, et encaisser et disposer des argents reçus assuraient une sauvegarde convenable des deniers publics. Dans le rapport que j'adressai au ministère je fis, toutefois, différentes recommandations pour mieux sauvegarder les argents gérés par ce Ministère.

Vérifications incomplètes.—Les vérifications et les investigations suivantes, furent faites dernièrement et les remarques auxquelles elles donnèrent lieu seront transmises aux ministères concernés:—

Agriculture—

Examen et vérification de la comptabilité des fermes expérimentales de Scott (Sask.), et de Summerland (C.-B.).

Marine—

Investigation spéciale de la comptabilisation des revenus au siège du Ministère.

Mines—

Examen et vérification des comptes de l'essayerie de Vancouver (C.-B.).

Gendarmerie Royale à cheval du Canada—

Examen et vérification des comptes du quartier général (Ottawa) et de différents dépôts de l'Ouest.

Secrétariat d'Etat—

Examen et vérification de la division du service de la naturalisation et de l'enregistrement des Compagnies.

APPLICATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DE PENSION DU SERVICE CIVIL

La loi du Service Civil et celle de la Pension du Service Civil ont entre elles des rapports si étroits, la seconde étant un complément de la première, que j'ai cru opportun de traiter dans un même chapitre les questions se rapportant à l'une ou l'autre de ces lois.

Constamment, dans leur application, on se heurte à des difficultés et, fréquemment il se présente de nouveaux problèmes qui doivent être solutionnés en ayant en vue leur portée générale afin, qu'autant que possible, les dispositions de ces lois soient appliquées d'une façon uniforme dans tout le Service.

Chaque fois où l'interprétation d'une des dispositions de ces lois put prêter au doute, je demandai au Ministère de la Justice de me faire connaître son opinion et quand les dispositions de l'une ou l'autre de ces lois pouvaient paraître ou avoir été violées ou ne pas prévoir le cas se présentant, j'en référais au Conseil du Trésor pour qu'il prenne une décision.

Plusieurs de ces questions, d'une application plus ou moins générale, sont développées ci-dessous, suivies de l'indication de la correspondance échangée au sujet de celles ayant un caractère plus particulier.

Positions ne ressortissant pas à la loi.—Aux pages 310 et 311 de ce rapport paraît la correspondance échangée avec le Conseil du Trésor au sujet des fonctionnaires ne relevant pas de la loi du Service Civil, mais pouvant quand même devenir contributaires au Fonds de pension. Cette question présente une grande

importance au point de vue de l'application de la loi du Service Civil et de celle de la Pension du Service Civil. Les nominations à ces positions n'étant pas, en ce qui concerne l'état de santé, l'âge, la moralité, etc., sujettes aux mêmes restrictions que celles faites régulièrement, il s'en est suivi que, dans quelques cas, des fonctionnaires ayant dépassé la limite d'âge ou dont l'état de santé nécessita peu après la mise à la retraite furent nommés et autorisés à contribuer au fonds de pension. Comme les règlements concernant les nominations à des positions ne ressortissant pas à la loi n'exigent aucune pièce spéciale, il en résulte que, dans le plus grand nombre des cas, ces nominations sont faites sans certificat, ou, s'il en existe un, il ne donne généralement aucune indication sur le status du fonctionnaire quant à la permanence et, par suite, on est dans le doute pour décider si le fonctionnaire ainsi nommé, peut, ou non, devenir contributaire.

Pour les raisons ci-dessus et afin de faire disparaître ces anomalies, le status du fonctionnaire, nommé à l'une des positions ne ressortissant pas à la loi, devrait être donné de façon plus explicite.

Trop-payé de traitement. — Un traitement plus élevé que celui auquel il avait droit, en vertu du règlement sur la continuation du boni pour cherté de vie en place de salaire, étant payé à un fonctionnaire du Sénat, j'attirai l'attention sur le trop-payé et la nécessité d'un ajustement. A la suite de mes observations le traitement fut payé tel qu'autorisé, mais seulement à dater du 1er avril 1931.

Gratifications aux familles des fonctionnaires décédés.—L'article 56 de la loi du Service Civil (Ch. 22, S.R.C. 1927), stipule que "si quelqu'un meurt pendant qu'il est dans le service une somme égale à deux mois de ses appointements doit être payée à sa veuve ou à la personne que désigne le Conseil du Trésor". Dans l'introduction de mon rapport de 1930 (page cl), j'attirai l'attention sur une difficulté que j'avais rencontrée dans l'application des disposition de la loi. L'interprétation à donner au terme "appointement" paraissant dans l'article précité, ayant dans la suite fait question, je demandai au Ministère de la Justice de me faire connaître son avis. Il me répondit que la gratification devait être payée "dans chaque cas, en prenant comme base l'indemnité prévue pour chaque position en particulier par la loi du Service Civil, ou, en d'autres termes, d'après le montant du traitement en argent, plus la valeur des allocations, en argent ou en nature, qui en réalité font partie de l'indemnité ou des appointements prévus pour cette position".

Retenues n'étant pas faites sur la totalité du traitement.—L'évaluation de toutes les indemnités de vivres et de résidence accordées aux fonctionnaires du Département des Affaires Indiennes et du Ministère de l'Agriculture n'a pas encore été approuvée par le Gouverneur en son Conseil et, comme je l'ai déjà fait remarquer dans mes rapports précédents, les contributions statutaires au Fonds de pension ne sont pas calculées sur l'intégralité du traitement de la plupart des fonctionnaires du Ministère de l'Agriculture recevant ces indemnités. Quant au Département des Affaires Indiennes, les retenues sont faites dans certains cas d'après une évalutation de ces indemnités, qui n'a pas encore été approuvée par le Gouverneur en son Conseil. Dans mon rapport de 1929, page xci, je faisais remarquer quelle lourde charge ce serait pour les contributaires s'ils étaient obligés de payer les retenues accumulées depuis 1924 et la perte supportée par le Fonds.

Employés mis au service des Provinces.—Lors du transfert des ressources naturelles aux provinces des Prairies, de nombreux fonctionnaires des ministères de l'Intérieur et des Pêcheries furent mis, pour des périodes de deux à quatre mois, à la disposition de ces provinces qui remboursèrent leur traitement au Dominion. J'étais d'avis que (1) ce temps de service n'étant pas en fait payé par le Gouvernement fédéral, ne devrait pas être compté comme service au point de vue de la

loi de Pension, et (2) que tout congé statutaire ou de retraite auquel ils avaient droit devrait être calculé d'après la date où ils avaient quitté le service du Gouvernement fédéral, plutôt que d'après celle où ils avaient cessé d'être au service des provinces. Le Conseil du Trésor ayant décidé que ce temps de service devrait entrer en compte, les allocations auxquelles ils avaient droit, d'après la loi de Pension, furent calculées en conséquence.

Fonctionnaires ayant dépassé la limite d'âge.—D'après les dispositions de la loi de Pension, aucun contributaire, ayant 70 ans révolus, ne doit rester dans le service, si ce n'est avec l'autorisation du Gouverneur en son Conseil. Toutefois, actuellement, il y a, entre les différents ministères, plus de vingt fonctionnaires ayant dépassé cet âge et qui continuent de toucher leur traitement régulier sans qu'une prolongation leur ait été accordée par le Gouverneur en son Conseil.

Congés sans traitements, ou durant lesquels il n'a pas été contribué au Fonds de pension.—Ma lettre au Conseil du Trésor concernant les congés sans traitement, ou les congés durant lesquels il n'a pas été contribué au fonds de pension, accordés à des fonctionnaires à la fin de leur service actif pour leur donner droit à une retraite ou en augmenter le montant, paraît page 312.

Il semble résulter de la décision du Conseil du Trésor relativement aux cas topiques mentionnés dans ma lettre, que la date réelle où un employé quitta le service actif est un des facteurs importants pour fixer la durée du service, et que tout congé sans traitement, accordé dans le but de prolonger la durée réelle du service ne doit pas entrer en compte.

Je veux également attirer l'attention sur les questions suivantes concernant l'application de la loi du Service Civil qui sont mentionnées dans la correspondance avec le Conseil du Trésor et le précis de correspondance paraissant à la fin de ce volume:—

Page 308—Trop payé de traitement.

Page 320—Indemnité de résidence payé à un fonctionnaire durant son congé.

Page 340—Services d'un médecin obtenus sans autorisation.

Page 341—Travaux supplémentaires payés sans autorisation à des fonctionnaires.

Page 343—Fonctionnaire nommé sans l'autorisation du Service Civil.

Page 345—Chauffeur employé sans l'autorisation du Gouverneur en son Conseil.

Page 347—Télégraphiste nommé sans autorisation.

Page 348—Augmentation de traitement accordée sans autorisation à des maîtres de poste.

APPLICATION DE LA LOI DU REVENU CONSOLIDÉ ET DE LA VÉRIFICATION

Sous ce même titre, j'attirai l'attention dans mes rapports précédents sur certaines dispositions de la loi du Revenu consolidé et de la Vérification dont l'application avait présenté des difficultés, ou qui n'étaient plus applicables par suite de changements apportés dans le mode de déboursement des deniers publics.

A cause des changements radicaux effectués dans le contrôle des crédits votés par le Parlement, un nouvel organisme de contrôle créé, ressortissant au Ministre des Finances, et d'autres dispositions de la nouvelle loi entrant en vigueur le 1er avril 1932, il ne semble pas opportun d'ajouter de nouveaux commentaires ou d'étudier s'il ne serait pas désirable que des modifications soient apportées à cet acte avant qu'il ait été appliqué. Toutefois, il est certaines remarques qui ne sauraient différer d'être faites.

Il est regrettable toutefois que la mise en vigueur de la nouvelle loi, entraînant de nouvelles responsabilités pour l'Auditeur Général, coïncide avec une période de dépression et de malaise national. C'est durant de telles périodes que, si les fonctionnaires des ministères en charge de la comptabilité et du contrôle des fonds publics doivent exercer une surveillance plus rigoureuse, de son côté, l'Auditeur Général doit être encore plus vigilant dans l'exercice de ses fonctions, afin de prévenir de plus graves irrégularités.

Deux exemples pourront peut-être illustrer les nouvelles responsabilités de l'Auditeur Général:

Conformément à l'article 44, paragraphe (1) de la nouvelle loi "L'Auditeur Général doit examiner périodiquement les comptes de toutes les divisions du service public et il doit prendre les mesures qu'il peut juger nécessaires pour s'assurer que ces comptes sont fidèlement et régulièrement tenus..."
et l'article 45, paragraphe (1) stipule à son tour que "L'Auditeur Général doit s'assurer qu'il est entièrement rendu compte des revenus"...

Ces articles peuvent s'interpréter comme rendant obligatoire pour l'Auditeur Général, outre l'examen des pièces de paiements et des documents relatifs aux dépenses afférentes à chacun des crédits, de faire annuellement une vérification des comptes de revenus et autres dans chacun des milliers de bureaux du Gouvernement.

On se heurtera à de nombreuses difficultés pendant le passage de l'ancienne à la nouvelle loi. Les modifications et les changements qui, d'après la nouvelle loi, doivent être apportées par le Contrôleur du Trésor pourront avoir finalement de grands avantages en faisant que le système de comptabilité soit uniforme et adéquat dans tous les ministères au lieu d'être, comme il l'est bien souvent aujourd'hui, tout à fait insuffisant. Mais ces changements exigeront de la part des fonctionnaires du Bureau de l'Auditeur Général une très grande expérience de la comptabilité et un jugement sûr.

Il est donc de mon devoir de porter à la connaissance de la Chambre, au nom de qui sont faites mes vérifications, les difficultés à surmonter, sinon, l'impossibilité où je suis de me conformer immédiatement et effectivement aux dispotions de la loi qui est l'expression de la volonté du Parlement, à moins qu'il ne soit remédié à l'insuffisance de mon personnel au sujet de laquelle je n'ose trop insister dans les circonstances actuelles.

En un mot, bien que je me rende compte que, vu les circonstances de mon personnel, je dois aviser la Chambre que, malgré les efforts que je pourrai faire, pour vérifier les comptes du Canada, conformément aux dispositions de la loi du Revenu Consolidé et de la Vérification de 1931, il ne me sera pas humainement possible de me conformer aux dispositions de la loi à ce sujet.

BUREAU DE L'AUDITEUR GÉNÉRAL

Le nombre des employés de mon Bureau était en mars 1931 de 210 dont 99 hommes. alors qu'il était respectivement de 202 et de 92 en mars 1930. Durant l'année le nombre moyen de mes employés fut de 205, au lieu de 202 en 1929-30. Le pourcentage des congés spéciaux ou de maladie avec traitement, pour tous les employés du Bureau, représente le 4.72 p.c. des jours ouvrables contre 3.62 l'année précédente.

Dans des rapports précédents ayant eu à faire des remarques sur les aménagements défectueux et l'insuffisance de mes bureaux d'alors, je suis heureux de pouvoir dire aujourd'hui qu'ils sont maintenant bien installés et qu'à l'exception de quelques employés retenus par leurs fonctions près du Ministère des Finances, tout mon personnel est réuni dans le "Confederation Building".

Les bureaux vastes et bien aménagés que nous occupons m'ont permis d'instituer une unité de contrôle et une reclassification de mon personnel qui, graduellement mise en vigueur, a beaucoup contribué à augmenter son efficience. Les effets sensibles de ce changement sur la santé et le moral de mon personnel et sur la qualité et la quantité de travail fourni, sont dus, je crois, en grande partie à la coopération, la coordination et la surveillance maintenant rendues possibles dans toutes les parties de mon personnel.

Le "Manuel d'Instructions" dont je faisais mention dans mes deux derniers rapports, est actuellement entre les mains de mon personnel, et les directions qu'il contient ont eu pour effet d'obtenir une plus grande uniformité dans le travail des vérificateurs. Il devra toutefois être revisé à la suite des changements de méthodes qui se produiront dès que la nouvelle loi sur la vérification sera en vigueur.

Comme la mise en vigueur de la nouvelle loi du Revenu consolidé et de la Vérification, entraînera de nouveaux devoirs pour le personnel de mon Bureau, il en est fait mention au chapitre précédent relatif à l'application de cette loi.

REMARQUES GÉNÉRALES

Dans mon dernier rapport, j'insistai sur les lacunes existant dans les méthodes de comptabilité et de vérification suivies dans les ministères, comme aussi sur l'inefficacité des mesures prises dans plusieurs services, pour assurer la protection des deniers publics. Bien que chaque ministère soit seul responsable de l'exactitude de ses comptes, j'ai le regret de dire que, sauf certaines notables exceptions, peu d'efforts furent faits pour moderniser les méthodes comptables et les adapter aux conditions actuelles, les activités du Gouvernement étant près de cinq fois plus grandes qu'il y a un quart de siècle.

Il en résulte que les difficultés inhérentes à la vérification sont beaucoup plus grandes, et nécessitent d'y consacrer plus de temps, ce qui par suite du personnel insuffisant dont je dispose me met dans l'impossibilité de me conformer entièrement aux intentions de la loi de Vérification. Toutefois, la loi de 1931, en créant,

dans le Département du Trésor, un nouveau système de contrôle placé sous la direction d'un fonctionnaire hautement qualifié, pourra très sensiblement y remédier.

Bien que l'examen et le paiement des comptes d'élections, dont il est déjà fait mention dans un chapitre précédent, ait été cause d'un surcroît de travail pour mon Bureau, il m'a été possible de faire faire, en 1930-31, un plus grand nombre de vérifications spéciales que les années précédentes. Il en est plus particulièrement fait mention dans un chapitre de cette introduction intitulé "Vérifications spéciales". Les constatations de mes investigateurs confirment pleinement les remarques et justifient les recommandations de mes rapports précédents.

Depuis ma nomination, et plus particulièrement au cours de ces dernières années, quoique n'y étant pas tenu par les dispositions de la loi de la Vérification, j'ai communiqué aux chefs des services intéressés, les observations et les recommandations auxquelles donnèrent lieu ces vérifications spéciales. A ce sujet, je dois ajouter qu'en Angleterre, non seulement l'on déconseille, mais même l'on désapprouve, comme préjudiciable à son indépendance et pouvant le mettre dans une fausse position, que l'Auditeur Général adresse des recommandations aux départements. En fait, on soutient qu'il devrait se limiter uniquement à vérifier les comptes au nom du Parlement, aucun de ses actes ne devant, en aucune façon, être considéré comme déchargeant de leurs responsabilités les fonctionnaires des ministères quant à la tenue adéquate de leurs comptes et au contrôle administratif de la perception et des déboursements des deniers publics.

Les devoirs et les fonctions de l'Auditeur Général sont souvent assimilés à ceux d'un praticien comptable et cette conception erronée est due à ce que les fonctions *quasi judiciaires* de l'Auditeur Général sont généralement peu connues, aussi je crois opportun de les exposer brièvement ici. En outre d'une vérification des comptes, analogue à celle faite ordinairement par un vérificateur public, l'Auditeur Général doit effectuer la "Vérification des Crédits" (Appropriation Audit) et la "Vérification des Pouvoirs" (Audit of Authority), afin de s'assurer que le Parlement a voté les argents dépensés, et que les argents votés ainsi dépensés l'ont réellement été pour les fins prévues par le Parlement et pour ces fins seules, et, en plus, que les fonctionnaires responsables, envers le Parlement, pour la gestion des crédits votés ont régulièrement autorisé les dépenses, conformément aux dispositions des divers Statuts, arrêtés en Conseil, minutes du Conseil du Trésor, règlements ministériels, coutumes établies, précédents, etc. Ces deux dernières catégories de vérifications, étant parmi les devoirs *essentiels* de l'Auditeur Général, doivent être détaillées et complètes, alors que l'examen des écritures comptables, afin d'éviter la dépense d'un double travail, se borne en général à des vérifications d'épreuves suffisantes pour satisfaire l'Auditeur Général qu'une vérification efficace et détaillée de la comptabilité est faite dans les ministères respectifs.

Il résulte de ces explications que les responsabilités incombant à l'Auditeur Général à ces différents titres, et des fonctions que le Parlement lui demande d'exercer en son nom sont d'une nature judiciaire bien définie; c'est ainsi qu'il a été dit que le plus important de ses devoirs est d'"examiner à fond les différentes transactions afin de s'assurer qu'aucune n'est *ultra vires*".

Ma vérification étant faite au nom de la Chambre des Communes, je désire insister sur les grands avantages qu'en retirerait ce Bureau dans l'accomplissement de ses devoirs et les inappréciables bénéfices qui en résulteraient pour tous les services du Gouvernement, si la Chambre faisait connaître ses vues et donnait des directives relativement aux différentes questions sur lesquelles j'attire son attention dans mes rapports annuels.

M. Wm. Kearns, qui pendant près de cinquante ans fit partie de ce Bureau, et qui pendant les treize dernières années occupa avec distinction la position d'Auditeur Général adjoint, a pris sa retraite le 31 décembre 1931. Ce Bureau, le service tout entier et le pays en général doivent beaucoup à ses travaux et à son expérience et c'est un très grand plaisir pour moi que de les signaler et de les reconnaître.

GEO. GONTHIER, L.I.C., C.A.
Auditeur Général.

Ottawa, 11 janvier 1932.

1930-1931

AUDITOR GENERAL'S REPORT

APPROPRIATION ACCOUNTS

AND

MISCELLANEOUS STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

COMPTES DES CRÉDITS

ET

ÉTATS DIVERS

APPROPRIATION AND EXPENDITURE STATEMENTS 1930-1931

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES

Appropriation Accounts — Comptes des crédits	Service	Voted under Supply Bills — Crédits votés, Lois des Subsides	Statutory — Statutaires
Page	**General — En Général**		
10	Adjustment of War Claims	$ 622,500 00	.....
11	Administration of Justice	75,750 00	$ 2,157,730 61
14	Advances to Harbour Commissioners	.....	15,776,600 00
15	Agriculture	9,515,343 44	.....
17	Aviation	7,475,700 00	.....
18	Charges of Management (including $193,338.43 Loan Acct.)	984,690 00	193,338 43
19	Civil Government	13,360,296 50	328,670 13
22	Dominion Lands and Parks	5,425,178 16	.....
24	External Affairs	632,781 93	49,635 31
26	Fisheries	2,417,601 46	159,773 55
28	Government of the Northwest Territories	785,000 00	.....
29	Government of the Yukon Territory	225,500 00	.....
30	Immigration and Colonization	2,931,000 00	.....
31	Indians	5,722,855 00	222,143 00
33	Interest on Public Debt	.....	121,289,843 72
34	Labour	359,980 86	6,199,539 57
36	Legislation	1,083,290 39	3,623,615 57
38	Lighthouse and Coast Service	3,605,217 35	.....
40	Mail Subsidies and Steamship Subventions	1,394,077 26	.....
43	Mines and Geological Survey	803,450 00	6,202 61
45	Miscellaneous	3,854,843 68	975,715 06
51	Miscellaneous Charges, paid direct from Consolidated Fund	.....	12,595,577 48
52	National Defence	14,791,365 42	.....
54	National Revenue	14,794,952 00	57,067 71
56	Ocean and River Service	4,385,900 19	1,879 37
58	Penitentiaries	3,261,574 59	.....
59	Pensions	50,464,176 01	1,288,556 62
62	Pensions and National Health	12,232,083 32	.....
64	Post Office—Outside Service	37,722,922 48	.....
33	Premium, Discount and Exchange	.....	19,476 54
65	Public Printing and Stationery	213,433 63	.....
68	Public Works—Chargeable to Income	27,564,551 36	608,601 12
96	Public Works—Chargeable to Collection of Revenue	1,024,400 00	.....
	Carried forward	227,730,415 03	165,553,966 40

CANADIANA

ÉTATS DES CRÉDITS ET DES DÉPENSES
1930-1931

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers	Total Disbursements — Total des déboursés	Grants under Supply Bills — Crédits, Lois des Subsides	
				Not used — Non employés	Exceeded — Dépassés
$ 622,500 00	$ 610,371 37	.....	$ 610,371 37	$ 12,128,63	.....
2,233,480 61	2,214,267 70	.....	2,214,267 70	19,212 91	.....
15,776,600 00	.....	$ 15,776,600 00	15,776,600 00	.....	.....
9,515,343 44	9,143,977 81	.....	9,143,977 81	371,365 63	.....
7,475,700 00	7,147,018 46	.....	7,147,018 46	328,681 54	.....
1,178,028 43	1,113,474 01	.....	1,113,474 01	64,554 42	.....
13,688,966 63	12,628,382 27	.....	12,628,382 27	1,060,584 36	.....
5,425,178 16	4,970,068 55	.....	4,970,068 55	455,109 61	.....
682,417 24	629,807 72	.....	629,807 72	52,609 52	.....
2,577,375 01	2,261,817 12	.....	2,261,817 12	320,711 45	$ 5,153 56
785,000 00	763,125 58	.....	763,125 58	21,874 42	.....
225,500 00	201,451 09	.....	201,451 09	24,048 91	.....
2,931,000 00	2,255,249 49	4,776 67	2,260,026 16	670,973 84	.....
5,944,998 00	5,866,219 26	.....	5,866,219 26	78,778 74	.....
121,289,843 72	121,289,843 72	.....	121,289,843 72	.....	.....
6,559,520 43	6,559,520 43	.....	6,559,520 43	.....	.....
4,706,905 96	4,662,548 22	.....	4,662,548 22	44,367 49	9 75
3,605,217 35	3,391,826 01	.....	3,391,826 01	213,391 34	.....
1,394,077 26	1,322,744 90	.....	1,322,744 90	71,332 36	.....
809,652 61	789,326 61	.....	789,326 61	20,326 00	.....
4,830,558 74	4,510,472 41	.....	4,510,472 41	320,086 33	.....
12,595,577 48	12,595,577 48	.....	12,595,577 48	.....	.....
14,791,365 42	14,677,160 28	.....	14,677,160 28	114,205 14	.....
14,852,019 71	13,206,441 92	.....	13,206,441 92	1,645,577 79	.....
4,387,779 56	3,638,980 55	.....	3,638,980 55	748,799 01	.....
3,261,574 59	3,236,816 21	.....	3,236,816 21	39,310 47	14,552 09
51,752,732 63	45,965,722 74	.....	45,965,722 74	5,787,009 89	.....
12,232,083 32	10,717,740 69	.....	10,717,740 69	1,514,342 63	.....
37,722,922 48	36,292,603 57	.....	36,292,603 57	1,430,318 91	.....
19,476 54	19,476 54	.....	19,476 54	.....	.....
213,433 63	202,821 67	.....	202,821 67	10,611 96	.....
28,173,152 48	23,763,284 09	.....	23,763,284 09	4,409,868 39	.....
1,024,400 00	936,020 05	.....	936,020 05	88,385 28	5 33
393,284,381 43	357,584,158 52	15,781,376 67	373,365,535 19	19,938,566 97	19,720 73

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES–Conc.

Appropriation Accounts — Comptes des crédits	Service	Voted under Supply Bills — Crédits votés, Lois des Subsides	Statutory — Statutaires
Page	**General**-Conc.—**En Général**-Fin		
	Brought forward	$227,730,415 03	$ 165,553,966 40
100	Railways and Canals—Chargeable to Income	82,423,979 16	487,625 87
102	Railways and Canals—Chargeable to Collection of Revenue	3,291,500 00	.....
104	Royal Canadian Mounted Police	3,126,638 40	.....
105	Scientific Institutions	1,229,260 00	.....
33	Sinking Funds	.....	3,673,666 19
106	Soldier and General Land Settlement	2,315,000 00	.....
107	Steamboat Inspection	145,080 00	.....
108	Subsidies to Provinces	.....	17,435,736 12
109	Superannuation	15,500 00	1,223,455 27
110	Trade and Commerce	7,863,303 00	227,390 14
112	Unemployment Relief	.....	4,431,655 07
	Total General Expenditure. Total des dépenses générales	328,140,675 59	193,033,495 06
	Capital		
67	Public Works	8,921,855 00	3,600 83
66	Public Works (Marine Department)	6,222,033 99	.....
99	Railways and Canals	18,279,500 00	42,515 36
	Total Capital Expenditure Total des dépenses en Capital	33,423,388 99	46,116 19
	Grand Total — Total global	361,564,064 58	193,079,611 25

Verified — Vérifié

W. TUCKER.
Accountant of Appropriation Accounts — Comptable des crédits.

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES-Fin

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers	Total Disbursements — Total des déboursés	Grants under Supply Bills — Crédits, Lois des Subsides	
				Not used — Non employés	Exceeded — Dépassés
$ 393,284,381 43	$ 357,584,158 52	$ 15,781,376 67	$373,365,535 19	$ 19,938,566 97	$ 19,720 93
82,911,605 03	11,527,017 27	1,826,941 51	13,353,958 78	69,557,646 25	.....
3,291,500 00	2,911,080 02	.....	2,911,080 02	380,419 98	.....
3,126,638 40	2,954,586 75	.....	2,954,586 75	172,051 65	.....
1,229,260 00	1,184,674 73	.....	1,184,674 73	44,585 27	.....
3,673,666 19	.....	3,673,666 19	3,673,666 19	.....	.....
2,315,000 00	1,300,327 55	882,264 30	2,182,591 85	132,408 15	.....
145,080 00	143,763 65	.....	143,763 65	1,316 35	.....
17,435,736 12	17,435,736 12	.....	17,435,736 12	.....	.....
1,238,955 27	1,237,867 71	.....	1,237,867 71	1,087 56	.....
8,090,693 14	6,678,363 66	.....	6,678,363 66	1,412,329 48	.....
4,431,655 07	4,431,655 07	.....	4,431,655 07	.....	.....
521,174,170 65	407,389,231 05	22,164,248 67	429,553,479 72	91,640,411 66	19,720 73
8,925,455 83	8,283,426 73	.....	8,283,426 73	642,029 10	.....
6,222,033 99	3,861,837 52	.....	3,861,837 52	2,360,196 47	.....
18,322,015 36	16,565,427 44	.....	16,565,427 44	1,756,587 92	.....
33,469,505 18	28,710,691 69	22,164,248 67	28,710,691 69	4,758,813 49	.....
554,643,675 83	436,099,922 74	22,164,248 67	458,264,171 41	96,399,225 15	19,720 73

GEO. GONTHIER,

Auditor General — Auditeur Général.

COMPARATIVE STATEMENT OF EXPENDITURE, BY SERVICES

Service	1930-31	1929-30	Increase — Augmentation	Decrease — Diminution
General — En général				
Adjustment of War Claims	$ 610,371 37	$ 94,995 75	$ 515,375 62	.....
Administration of Justice	2,214,267 70	2,198,909 24	15,358 46	.....
Advances to Harbour Commissioners	15,776,600 00	10,436,000 00	5,340,600 00	.....
Agriculture	9,143,977 81	9,286,746 22	.....	$ 142,768 41
†aAviation	7,147,018 46	.....	7,147,018 46	.....
Charges of Management, including Loan Account	1,113,474 01	1,032,837 74	80,636 27	.....
Civil Government	12,628,382 27	12,258,009 37	370,372 90	.....
Dominion Lands and Parks	4,970,068 55	5,527,449 64	.....	557,381 09
External Affairs	629,807 72	669,123 57	.....	39,315 85
†bFisheries	2,261,817 12	2,274,293 56	.....	12,476 44
Government of the Northwest Territories	763,125 58	574,950 43	188,175 15	.....
Government of the Yukon Territory	201,451 09	186,374 35	15,076 74	.....
Immigration and Colonization	2,260,026 16	2,772,372 95	.....	512,346 79
Indians	5,866,219 26	5,134,553 44	731,665 82	.....
Interest on Public Debt	121,289,843 72	121,566,213 21	.....	276,369 49
Labour	6,559,520 43	2,366,398 86	4,193,121 57	.....
Legislation	4,662,548 22	2,318,924 64	2,343,623 58	.....
Lighthouse and Coast Service	3,391,826 01	2,874,623 05	517,202 96	.....
Mail Subsidies and Steamship Subventions	1,322,744 90	1,083,436 48	239,308 42	.....
Mines and Geological Survey	789,326 61	805,748 32	.....	16,421 71
Miscellaneous				
Advisory Board on Tariff and Taxation	32,261 64	102,806 73	.....	70,545 09
Archives, Public	84,758 56	77,653 63	7,104 93	.....
Battlefields Memorials	144,000 00	168,966 63	.....	24,966 63
Board of Audit	19,860 06	34,919 69	.....	15,059 63
Compensation for loss sustained by the civil population of Canada, during the late War	.....	6,700,000 00	.....	6,700,000 00
Federal District Commission	200,000 00	200,000 00	.....	.....
Federal District Commission Act of 1928	360,430 83	380,000 00	.....	19,569 17
Government Contracts Supervision Committee	15,459 85	18,286 11	.....	2,826 26
Gratuities to families of deceased employees	86,574 17	80,360 74	6,213 43	.....
Imperial War Graves Commission	573,756 12	573,793 83	.....	37 71
Litigated matters, Dept. of Justice	1,586 79	69,573 86	.....	67,987 07
Patent Record	35,000 00	34,946 03	53 97	.....
Royal Mint	200,000 00	200,000 00	.....	.....
St. Lawrence Ship Canal — Surveys, and investigations	43,059 70	55,139 99	.....	12,080 29
Unforeseen Expenses	57,310 52	55,735 86	1,574 66	.....
Sundry Votes	2,656,414 17	2,125,299 48	531,114 69	.....
Miscellaneous Charges, paid direct from Consolidated Fund	12,595,577 48	6,758,484 86	5,837,092 62	.....
National Defence	14,677,160 28	20,193,767 76	.....	5,516,607 48

ÉTAT COMPARATIF, PAR SERVICE, DES DÉPENSES

Service	1930-31	1929-30	Increase — Augmentation	Decrease — Diminution
General—Conc. — **En général**—Fin				
National Revenue	$ 13,206,441 92	$ 13,130,611 33	$ 75,830 59	.....
Ocean and River Service	3,638,980 55	5,136,332 30	.....	$ 1,497,351 75
Penitentiaries	3,236,816 21	2,561,114 59	675,701 62	.....
Pensions	45,965,722 74	40,406,565 12	5,559,157 62	.....
Pensions and National Health	10,717,740 69	9,515,647 78	1,202,092 91	.....
Post Office—Outside Service	36,292,603 57	35,036,629 27	1,255,974 30	.....
Premium, Discount and Exchange	19,476 54	72,975 53	.....	53,498 99
Public Printing and Stationery	202,821 67	208,366 53	.....	5,544 86
Public Works—Chargeable to Income	23,763,284 09	18,134,359 08	5,628,925 01	.....
Public Works—Chargeable to Collection of Revenue	936,020 05	924,109 93	11,910 12	.....
Railways and Canals—Chargeable to Income	13,353,958 78	14,104,851 43	.....	750,892 65
Railways and Canals—Chargeable to Collection of Revenue	2,911,080 02	2,459,989 86	451,090 16	.....
Royal Canadian Mounted Police	2,954,586 75	2,901,817 40	52,769 35	.....
Scientific Institutions	1,184,674 73	1,133,221 39	51,453 34	.....
Sinking Funds	3,673,666 19	4,011,574 52	.....	337,908 33
Soldier and General Land Settlement	2,182,591 85	2,435,255 38	.....	252,663 53
Steamboat Inspection	143,763 65	140,252 72	3,510 93	.....
Subsidies to Provinces	17,435,736 12	12,496,958 50	4,938,777 62	.....
Superannuation	1,237,867 71	1,321,183 47	.....	83,315 76
Trade and Commerce	6,678,363 66	4,934,149 34	1,744,214 32	.....
Unemployment Relief	4,431,655 07	.....	4,431,655 07	.....
Total	* 429,553,479 72	*392,357,661 49	54,163,753 21	16,967,934 98
Capital				
Public Works	8,283,426 73	5,387,526 96	2,895,899 77	.....
Public Works (Marine Department)	3,861,837 52	3,161,046 44	700,791 08	.....
Railways and Canals	16,565,427 44	16,833,989 39	.....	268,561 95
Total	28,710,691 69	25,382,562 79	3,596,690 85	268,561 95
RECAPITULATION — RÉCAPITULATION				
General Expenditure	*429,553,479 72	*392,357,661 49	37,195,818 23	.....
Capital Expenditure	28,710,691 69	25,382,562 79	3,328,128 90	.....
Grand Total — Total global	458,264,171 41	417,740,224 28	40,523,947 13	.....

† Previously included in: (a) National Defence; (b) Marine and Fisheries.
Compris précédemment et ans: (a) Défence Nationale; (b) Marine et Pêcheries.

*These totals include amounts debited to Open and Sundry Accounts.
Ces totaux comprennent les montants débités aux Comptes spéciaux et divers.

Verified — Vérifié.
W. TUCKER,
Accountant of Appropriation Accounts — Comptable des crédits.

GEO. GONTHIER,
Auditor General — Auditeur Général.

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY DEPARTMENTS

Reference — Voir		Departments — Ministères	Voted under Supply Bills — Crédits votés, Lois des Subsides	Statutory — Statutaires
Page Vol. 1	Part — Partie Vol. 2			
119	A	Agriculture	$ 10,570,533 44	$ 14,173 08
121	B	Archives, Public	222,380 00	1,230 00
122	C	Auditor General's Office	440,715 00	5,000 00
123	D	Civil Service Commission	335,360 00	19,000 00
124	E	External Affairs	904,932 31	54,112 01
126	F	Finance	3,517,268 00	162,867,004 96
130	FF	Fisheries	2,604,541 46	167,771 15
131	G	Governor General's Secretary's Office	107,000 00	48,666 66
132	H	Immigration and Colonization	3,300,210 00	10,021 08
133	I	Indian Affairs	5,940,855 00	223,229 66
135	J	Insurance	181,015 00	.....
136	K	Interior	8,672,555 66	15,570 82
139	L	Justice	3,691,109 59	2,182,628 99
141	M	Labour	669,025 86	10,749,839 36
143	N	Legislation	1,099,590 39	3,632,055 56
145	O	Marine	15,264,706 53	16,339 70
148	P	Mines	2,046,694 41	7,788 21
150	Q	National Defence	24,230,795 42	144,879 47
153	R	National Revenue	15,632,432 00	86,339 20
155	RR	Pensions and National Health	63,086,623 32	927,139 07
158	S	Post Office	39,389,681 48	29,419 98
160	SS	Prime Minister's Office	30,035 00	15,000 00
162	U	Privy Council	62,110 00	.....
161	T	Public Printing and Stationery	309,488 63	2,220 00
163	V	Public Works	38,301,336 36	628,848 60
184	W	Railways and Canals	104,376,024 16	1,227,414 93
188	X	Royal Canadian Mounted Police	3,187,667 41	156,462 84
189	Y	Secretary of State	996,673 41	10,220 00
191	Z	Soldier and General Land Settlement	2,315,000 00	9,595,664 37
192	ZZ	Trade and Commerce	9,893,135 26	241,571 55
			361,379,495 10	193,079,611 25
		ADD: UNUSED PORTION OF VOTES NOT INCLUDED IN ABOVE AMOUNTS — AJOUTER: LA PARTIE NON EMPLOYÉE DES CRÉDITS SUIVANTS, NON COMPRISE CI-DESSUS.		
		Civil Government		
		Vote 333—To provide for salaries including promotions and reclassifications made and approved by the Civil Service Commission	161,880 00	.....
		Miscellaneous—Vote 261—Unforeseen Expenses	22,689 48	.....
		Grand Total — Total global	361,564,064 58	193,079,611 25

*For particulars of Open and Sundry Accounts, see pages 196 to 232.
Pour le détail des Comptes spéciaux et divers, voir pages 196 à 232.

Verified — Vérifié.
W. TUCKER,
Accountant of Appropriation Accounts — Comptable des crédits.

ÉTAT SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES CRÉDITS ET DES DÉPENSES

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers	Total Disbursements — Total des déboursés	Grants not used — Crédits non employés	Grants exceeded — Crédits dépassés
$ 10,584,706 52	$ 10,119,410 79	.....	$ 10,119,410 79	$ 465,295 73	.....
223,610 00	211,697 80	.....	211,697 80	11,912 20	.....
445,715 00	415,988 89	.....	415,988 89	29,726 11	.....
354,360 00	342,657 05	.....	342,657 05	11,702 95	.....
959,044 32	892,131 08	.....	892,131 08	66,913 24	.....
166,384,272 96	146,632,423 31	*$19,450,266 19	†166,082,689 50	301,583 46	.....
2,772,312 61	2,435,299 23	.....	2,435,299 23	342,166 94	$ 5,153 56
155,666 66	141,619 77	.....	141,619 77	14,046 89	.....
3,310,231 08	2,588,272 98	* 4,776 67	2,593,049 65	717,181 43	.....
6,164,084 66	6,068,827 51	.....	6,068,827 51	95,257 15	.....
181,015 00	178,134 65	.....	178,134 65	2,880 35	.....
8,688,126 48	8,103,598 09	.....	8,103,598 09	584,528 39	.....
5,873,738 58	5,775,397 09	.....	5,775,397 09	112,893 58	14,552 09
11,418,865 22	11,386,694 97	.....	11,386,694 97	32,170 25	.....
4,731,645 95	4,686,344 04	.....	4,686,344 04	45,311 66	9 75
15,281,046 23	11,891,899 36	.....	11,891,899 36	3,389,146 87	.....
2,054,482 62	1,933,507 32	.....	1,933,507 32	120,975 30	.....
24,375,674 89	23,865,268 34	.....	23,865,268 34	510,406 55	.....
15,718,771 20	13,973,723 49	.....	13,973,723 49	1,745,047 71	.....
64,013,762 39	56,707,053 28	.....	56,707,053 28	7,306,709 11	.....
39,419,101 46	37,891,693 12	.....	37,891,693 12	1,527,408 34	.....
45,035 00	36,352 39	.....	36,352 39	8,682 61	.....
62,110 00	53,154 90	.....	53,154 90	8,955 10	.....
311,708 63	295,329 96	.....	295,329 96	16,378 67	.....
38,930,184 96	33,736,168 63	.....	33,736,168 63	5,194,021 66	5 33
105,603,439 09	32,057,211 63	* 1,826,941 51	† 33,884,153 14	71,719,285 95	.....
3,344,130 25	3,166,978 34	.....	3,166,978 34	177,151 91	.....
1,006,893 41	983,135 71	.....	983,135 71	23,757 70	.....
11,910,664 37	10,895,991 92	* 882,264 30	† 11,778,256 22	132,408 15	.....
10,134,706 81	8,633,957 10	.....	8,633,957 10	1,500,749 71	.....
554,459,106 35	436,099,922 74	22,164,248 67	458,264,171 41	96,214,655 67	19,720 73
161,880 00	.....	.....	.....	161,880 00	.....
22,689 48	.....	.....	.....	22,689 48	.....
554,643,675 83	436,099,922 74	22,164,248 67	458,264,171 41	96,399,225 15	19,720 73

†The Departmental Summary does not include "Debits to Open Accounts."
Le Sommaire du Ministère ne comprend pas les "Débits aux Comptes spéciaux."

GEO. GONTHIER,
Auditor General — Auditeur Général.

APPROPRIATION ACCOUNTS — COMPTES DES CRÉDITS

STATEMENTS BY SERVICES — ÉTATS PAR SERVICE

ADJUSTMENT OF WAR CLAIMS — AJUSTEMENT DES RÉCLAMATIONS DE GUERRE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
318	151	National Defence — Défense Nationale			
		Militia Services	$ 115,000 00	$ 106,069 64	a$ 8,930 36
		Naval Services	1,500 00	6 49	a 1,493 51
			116,500 00	*106,076 13*	*10,423 87*
319	189	Secretary of State — Secrétariat d'État	6,000 00	4,295 24	b 1,704 76
320	189	Further payment of claims for Compensation for loss sustained by the Civil Population of Canada during the late War, interest thereon and cost of administration	500,000 00	500,000 00	
		Total under Supply Bill Total en vertu des Lois des Subsides (Page 2)	622,500 00	610,371 37	12,128 63

EXPLANATIONS OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Expenditure was less than anticipated — Les dépenses furent inférieures aux prévisions.

b. Decrease of work in Clearing Office and Reparation Commission — Diminution des activités du bureau de compensation et de la commission des réparations.

Examined and certified — Examinés et certifiés.

P. D. McDONALD, E. S. JOHNSTON,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

ADMINISTRATION OF JUSTICE — ADMINISTRATION DE LA JUSTICE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
29		Miscellaneous expenditure	$ 16,000 00	$ 8,712 53	b$ 7,287 47
29		Living allowance for judge of Atlin District, B.C.	1,200 00	1,200 00	
334		To provide for remuneration of George Bray while acting as Deputy Judge of the County Court of Waterloo County, since the death of Judge Hearn	1,000 00	1,000 00	
335		Retiring gratuity to John Bruce, Registrar of the Toronto Admiralty District	5,000 00	.....	c 5,000 00
		Supreme Court of Canada — Cour Suprême du Canada			
30	139	Contingencies and disbursements, including books, magazines, etc., for judges not exceeding $350	7,500 00	5,035 59	a 2,464 41
*7, 30		Law Books and Books of reference for Library, and binding of same	12,550 00	12,488 71	a 61 29
30		Printing, Binding and distributing Supreme Court Reports	8,000 00	7,631 63	a 368 37
		Exchequer Court of Canada — Cour de l'Echiquier du Canada			
31		Contingencies—Judges and Court officials' travelling expenses, remuneration to Sheriffs, etc	9,000 00	6,144 82	a 2,855 18
31		Printing, Binding and distributing Court Reports	3,000 00	2,558 53	a 441 47
31		Official stationery for local judges and District Registrar in Admiralty	500 00	119 08	a 380 92
32	140	Yukon Territory — Territoire du Yukon Miscellaneous expenditure including living allowance of Judge, Salaries and allowances of Court Officers, etc	12,000 00	11,646 20	a 353 80
		Total under Supply Bills Total en vertu des Lois des Subsides	75,750 00	56,537 09	19,212 91
		UNDER STATUTE — STATUTAIRE			
	139	Supreme Court of Canada — Cour Suprême du Canada Salaries of Judges	.....	87,000 00	
		Exchequer Court of Canada — Cour de l'Echiquier du Canada Salaries of Judges	.....	24,400 00	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

ADMINISTRATION OF JUSTICE-Con. — **ADMINISTRATION DE LA JUSTICE**-Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNDER STATUTE—*Conc.* STATUTAIRE—*Fin*			
		Ontario			
		Supreme Court—Appellate Division	.....	$ 53,000 00	
		High Court Division	.....	116,884 36	
		County Courts	.....	319,595 36	
		Travelling allowances	.....	46,092 33	
		Quebec — Québec			
		King's Bench	.....	108,225 86	
		Superior Court	.....	349,103 29	
		Travelling allowances	.....	37,044 15	
		Nova Scotia — Nouvelle-Ecosse			
		Supreme Court	.....	64,000 00	
		Divorce Court	.....	500 00	
		County Courts	.....	35,000 00	
		Travelling allowances	.....	5,741 60	
		New Brunswick — Nouveau-Brunswick			
		Supreme Court	.....	27,661 29	
		King's Bench	.....	37,000 00	
		Divorce Court	.....	500 00	
		County Courts	.....	29,375 89	
		Travelling allowances	.....	9,948 95	
	140	Manitoba			
		Court of Appeal	.....	46,000 00	
		King's Bench	.....	55,000 00	
		County Courts	.....	50,000 00	
		Travelling allowances	.....	6,827 45	
		British Columbia — Colombie Britannique			
		Court of Appeal	.....	45,166 67	
		Supreme Court	.....	55,750 00	
		County Courts	.....	70,000 00	
		Travelling allowances	.....	21,668 45	
		Prince Edward Island — Ile du Prince-Édouard			
		Supreme Court	.....	28,000 00	
		County Courts	.....	15,000 00	
		Travelling allowances	.....	782 60	
		Saskatchewan			
		Court of Appeal	.....	37,000 00	
		Court of King's Bench	.....	73,000 00	
		District Courts	.....	88,711 52	
		Travelling allowances	.....	21,001 83	
		Alberta			
		Supreme Court	.....	100,709 63	
		District Courts	.....	54,508 86	
		Travelling allowances	.....	28,530 65	
		Yukon Territory — Territoire du Yukon			
		Territorial Court—Salary of Judge	.....	9,000 00	
		Total	.....	2,157,730 61	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

ADMINISTRATION OF JUSTICE-Conc. — **ADMINISTRATION DE LA JUSTICE**-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills.....	$ 75,750 00	$ 56,537 09	$ 19,212 91
		Amount under Statute.....	2,157,730 61	2,157,730 61	
		Totals — Totaux (Page 2).....	2,233,480 61	2,214,267 70	19,212 91

*Supplementary Estimates—Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Closer estimate impossible — Estimation plus exacte impossible.

b. Contemplated judicial journey to N.W.T. was not made — Le voyage projeté d'un juge dans les Territoires du Nord Ouest n'eût par lieu.

c. This officer did not retire within the year — Ce fonctionnaire ne prit pas sa retraite au cours de l'année.

Examined and certified — Examinés et certifiés

E. S. JOHNSTON, A. H. BROWN,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

ADVANCES TO HARBOUR COMMISSIONERS
AVANCES AUX COMMISSAIRES DES PORTS

Page — Vol. I	Service	Expenditure — Dépenses
	UNDER STATUTE — STATUTAIRE	
	Chicoutimi	$ 846,000 00
	Halifax	3,539,000 00
	Montreal	2,291,000 00
2	Montreal Harbour Bridge Bond Interest (Non Active Assets)	170,000 00
	Quebec—debentures—(Non Active Assets)	3,491,000 00
	St. John	1,094,000 00
	Three Rivers	1,543,600 00
	Vancouver	2,802,000 00
	Total ..... (Page 2)	15,776,600 00

Examined and certified — Examinés et certifiés

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

AGRICULTURE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
38		Dairying, including grant of $5,000 to National Dairy Council and new buildings	$ 295,000 00	$ 273,990 90	$c 21,009 10
343, 39		Cold Storage Warehouses	500,000 00	277,607 30	d 222,392 70
344, 40 *10		Fruit, including grant of $8,000 to Canadian Horticultural Council and necessary new buildings	506,000 00	501,251 01	b 4,748 99
345, 41		Seed, feed and fertilizer control, including grants to seed fairs, etc., and necessary buildings, also grant of $13,000 to the Canadian Seed Growers Association	573,000 00	551,030 99	e 21,969 01
42		For experiments in dehydration of fruits and vegetables	20,000 00	19,612 79	b 387 21
*11, 43		Live Stock, including grants to exhibitions, feeder shows, etc.	1,630,000 00	1,621,025 34	b 8,974 66
44	119	Experimental Farms, including necessary new buildings	2,150,000 00	2,110,673 27	b 39,326 73
*12, 45		Health of Animals, administration of the Animal Contagious Diseases Act and the Meat and Canned Foods Act and necessary buildings	2,850,000 00	2,835,681 91	b 14,318 09
46		Entomology	30,000 00	29,448 52	b 551 48
*13, 47		Administration of Destructive Insect and Pest Act, and necessary buildings	675,000 00	658,490 44	b 16,509 56
*14, 48		Publications	31,000 00	30,967 88	b 32 12
49		International Institute of Agriculture	13,500 00	13,470 35	b 29 65
50		Salary and expenses of Agricultural Produce Marketing Agent in Great Britain	15,000 00	11,091 85	b 3,908 15
51		Farm Economics, including agricultural co-operative marketing	12,000 00	9,856 83	b 2,143 17
52		Contributions to Empire Bureaux	25,000 00	21,534 99	b 3,465 01
53		Grant to the Executive Committee of the World's Grain Congress	100,000 00	100,000 00	
346, 54	120	Grant to the Executive Committee of the World's Poultry Congress	35,000 00	33,400 00	b 1,600 00
55		Grant to the Department of Agriculture of New Brunswick on account of the amortization of the debt on the Short Course School at Fredericton, N.B.	9,295 24	9,295 24	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

AGRICULTURE-Conc. — Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
347		To assist in providing pre-cooling warehouse facilities for fruit	$ 20,000 00	$ 20,000 00	
348		To enquire into the Live Stock Industry of Canada through the medium of Co-Operative Marketing	25,000 00	15,000 00	$f 10,000 00
349	120	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above-mentioned Act and regulations thereunder.	548 20	548 20	
		Total under Supply Bills Total en vertu des Lois des Subsides (Page 2)	9,515,343 44	9,143,977 81	371,365 63

*Supplementary Estimates—Crédits supplementaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

b. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.
c. Equipment provided for, not purchased — Le matériel prévu ne fût pas acheté.
d. Agreements signed but warehouses not completed — Les contrats furent donnés mais les entrepôts ne furent pas terminés.
e. Salary and travel expense less than estimated — Les traitements et les frais de déplacement furent inférieurs aux prévisions.
f. Work not organized until late in year — L'enquête ne fut commencée que vers la fin de l'année.

AUDIT NOTE—NOTE DE VÉRIFICATION

Vote-Crédit 44—Loss of discount on purchases (see precis of correspondence, page 326) — Achats pour lesquels l'on n'a pas bénéficié de l'escompte (voir précis de correspondance, page 341).

Examined and certified — Examinés et certifiés.

E. S. JOHNSTON,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

AVIATION

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
92	151	Training—All expenses in connection with the general maintenance of the Air Force, including training personnel for Civil Air Operations and provision of necessary facilities therefor	$ 2,510,000 00	$ 2,342,033 35	*a* $167,966 65
93		Civil Air Operations—Flying operations for Civil Government Departments in connection with aerial photographic surveys, etc.	4,065,000 00	3,975,503 71	*b* 89,496 29
94		Air ail Routes—To provide for expenses in connection with establishing and maintaining air mail routes; preparation and lighting of intermediate landing fields, etc	900,700 00	829,481 40	*c* 71,218 60
		Total under Supply Bill Total en vertu des Lois des Subsides (Page 2)	7,475,700 00	7,147,018 46	328,681 54

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Curtailment of purchases of aircraft and equipment, spare parts, etc., and other savings generally — Réductions dans les achats d'appareils, de matériel, de pièces de rechange, etc. et économies en général.

b. Non-delivery of stores and equipment on order and expenditures for repair and upkeep of certain buildings not made owing to transfer of natural resources to Western Provinces — Par suite du retour des ressources naturelles aux provinces des Prairies, des réparations, etc. ne furent pas faites à certains bâtiments et des marchandises et du matériel ne furent pas livrés.

c. Expenditure on account of stores and equipments for St. Hubert Aerodrome, Aeroplane Clubs and Civil Aviation Inspectors, also capital expenditure at St. Hubert below anticipated requirements — Les achats de matériel et de marchandises pour l'aérodrome de St-Hubert, les cercles d'aviation et les inspecteurs de l'aviation civile furent inférieurs aux prévisions, ainsi que les dépenses en capital pour St-Hubert.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 93—Appointment of official not made through the Civil Service Commission (see precis of correspondence, page 333) — Fonctionnaire nommé sans l'autorisation du Service Civil (voir précis de correspondance, page 343).

Vote-Crédit 93—Grant to Officers' Mess, Ottawa Air Station (see precis of correspondence, page 333)—Allocation au mess des officiers du camp d'aviation d'Ottawa (voir précis de correspondance, page 342).

Examined and certified — Examinés et certifiés.

P. D. McDONALD,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

CHARGES OF MANAGEMENT — FRAIS DE GESTION

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
1	126	Offices of the Assistant Receivers General Salaries	$ 130,000 00	$ 123,103 51	$ 6,896 49
1		Contingencies	10,000 00	5,481 43	4,518 57
1		Printing, signing, sealing and macerating Dominion notes	550,000 00	513,172 89	36,827 11
1		Printing, advertising, inspection, express, etc	125,000 00	114,362 90	10,637 10
† (a) 1		Commission for payment of interest on Public Debt, purchase of Sinking Funds, auditing	105,000 00	103,583 32	1,416 68
1		English Bill Stamps, postage, etc	2,500 00	771 07	1,728 93
1	127	To provide for temporary clerical work in connection with the transfer and registration of bonds, etc., and the flotation of loans, etc	56,020 00	54,899 21	1,120 79
1		To provide for the salary at $3,670 per annum, of a Special Investigating Officer under the direction of the Department of Finance and for contingent expenses	6,170 00	4,761 25	1,408 75
		Total under Supply Bill Total en vertu des Lois des Subsides	984,690 00	920,135 58	64,554 42
		UNDER STATUTE — STATUTAIRE			
† (b)	127	Charges of Management—Loan Account	.....	193,338 43	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	984,690 00	920,135 58	64,554 42
		Amount under Statute	193,338 43	193,338 43	
		Totals — Totaux.....(Page 2)	1,178,028 43	1,113,474 01	64,554 42

† Includes Audit fees—Comprend les frais de vérification: (a) $17,164.82; (b) $30,410.40.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

Not furnished by the Department — N'ont pas été fournies par le Ministère.

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction and are correct.
Ces comptes, examinés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

CIVIL GOVERNMENT — GOUVERNEMENT CIVIL

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
3	119	Agriculture—Salaries	$ 901,190 00	$ 809,580 26	a$ 91,609 74
* 1, 4		Contingencies	153,000 00	150,679 64	b 2,320 36
22	121	Archives—Salaries	117,380 00	107,109 19	a 10,270 81
22		Contingencies	20,000 00	18,600 05	c 1,399 95
4	122	Auditor General's Office—Salaries	377,715 00	368,118 30	a 9,596 70
4		Contingencies	63,000 00	42,870 59	d 20,129 41
5	123	Civil Service Commission—Salaries	235,360 00	226,272 22	a 9,087 78
* 2, 5		Contingencies	100,000 00	97,384 83	e 2,615 17
6	124	External Affairs—Salaries	103,855 00	97,494 00	a 6,361 00
6		Contingencies	72,500 00	72,172 10	327 90
7	126	Finance—Salaries	452,950 00	427,537 74	25,412 26
7		Contingencies	40,000 00	32,765 06	7,234 94
7	126	Inspector General of Banks—Salaries and Contingencies	30,000 00	19,076 27	10,923 73
	131	Governor General's Secretary's Office			
2		Salaries	34,500 00	34,500 00	
2		Contingencies	72,500 00	58,453 11	g 14,046 89
	132	Immigration and Colonization			
8		Salaries	324,210 00	292,175 49	h 32,034 51
8		Contingencies	45,000 00	30,826 92	i 14,173 08
9	133	Indian Affairs—Salaries	195,000 00	179,317 26	a 15,682 74
9		Contingencies	23,000 00	22,204 33	795 67
10	135	Insurance—Salaries	95,515 00	92,896 10	a 2,618 90
*3, 10		Contingencies	75,500 00	75,238 55	261 45
11	136	Interior—Salaries	1,529,417 50	1,458,127 03	j 71,290 47
11		Contingencies	90,000 00	89,522 94	477 06
329, 12	139	Justice—Salaries	272,785 00	254,639 30	b 18,145 70
*4, 12		Contingencies	42,500 00	42,488 56	11 44
13	141	Labour—Salaries	269,045 00	236,978 11	a 32,066 89
13		Contingencies	30,000 00	29,896 64	103 36
5, 330, 14	130	Marine and Fisheries—Salaries	586,180 00	538,833 09	a 47,346 91
*5, 14	145	Contingencies	106,000 00	98,825 45	7,174 55
15	148	Mines—Salaries	663,410 00	601,253 07	k 62,156 93
15		Contingencies	12,000 00	11,831 55	168 45
16	150	National Defence—Salaries	768,450 00	727,281 45	a 41,168 55
*6, 16		Contingencies	80,000 00	77,720 63	2,279 37
331, 17	153	National Revenue—Salaries	777,480 00	698,844 58	a 78,635 42
17		Contingencies	60,000 00	39,165 50	l 20,834 50
18	160	Office of the Prime Minister—Salaries	30,035 00	21,352 39	f 8,682 61

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

CIVIL GOVERNMENT–Con. — **GOUVERNEMENT CIVIL**–Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
	155	Pensions and National Health			
19, 332		Salaries	$ 210,425 00	$ 203,840 44 a	$ 6,584 56
19		Contingencies	69,000 00	68,999 99	0 01
20	158	Post Office—Salaries	1,451,759 00	1,356,196 00 a	95,563 00
20		Contingencies	215,000 00	213,473 57	1,526 43
21	162	Privy Council—Salaries	55,110 00	48,301 54 a	6,808 46
21		Contingencies	7,000 00	4,853 36 b	2,146 64
	161	Public Printing and Stationery			
23		Salaries	81,055 00	76,165 00 a	4,890 00
23		Contingencies	15,000 00	14,123 29	876 71
24	163	Public Works—Salaries	700,530 00	660,243 39 m	40,286 61
24		Contingencies	90,000 00	76,547 72 b	13,452 28
25	184	Railways and Canals—Salaries	285,045 00	267,946 55 m	17,098 45
25		Contingencies	46,000 00	45,406 95 b	593 05
	188	Royal Canadian Mounted Police			
26		Salaries	38,620 00	38,620 00	
26		Contingencies	14,500 00	11,002 68 n	3,497 32
27	189	Secretary of State—Salaries	360,020 00	341,509 47 a	18,510 53
		Contingencies	74,000 00	71,662 76	2,337 24
28	192	Trade and Commerce—Salaries	595,755 00	579,316 07 a	16,438 93
		Contingencies	40,000 00	39,351 06	648 94
333	188	Salaries including promotions and reclassifications made and approved by the Civil Service Commission	162,000 00	120 00	161,880 00
		Total under Supply Bills			
		Total en vertu des Lois des Subsides	13,360,296 50	12,299,712 14	1,060,584 36
		UNDER STATUTE — STATUTAIRE			
	131	Governor General of Canada		48,666 66	
	124	High Commissioner for Canada, London		4,476 70	
	126	Lieutenant Governors—			
		Ontario		10,000 00	
		Quebec		10,000 00	
		Nova Scotia		9,000 00	
		New Brunswick		9,000 00	
		Prince Edward Island		7,000 00	
		Manitoba		9,000 00	
		Saskatchewan		9,000 00	
		Alberta		9,000 00	
		British Columbia		9,000 00	
	Various	Ministers		162,478 38	
	139	Solicitor General		8,048 39	
	122	Auditor General		5,000 00	
	123	Civil Service Commissioners		19,000 00	
		Total		328,670 13	

* Supplementary Estimates — Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

CIVIL GOVERNMENT-Conc. — GOUVERNEMENT CIVIL-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
			$13,360,296 50	$12,299,712 14	$1,060,584 36
		Amount under Supply Bills.....			
		Amount under Statute.....	328,670 13	328,670 13	
		Totals — Totaux.....(Page 2)	13,688,966 63	12,628,382 27	1,060,584 36

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled, absences without pay, staff fluctuations and margin of safety — Situations laissées vacantes, absences sans traitement, fluctuations dans le personnel et marge en cas d'imprévu.

b. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

c. Decrease in travel, certain publications were not completed and therefore could not be paid for — Déplacements moins nombreux que prévus et l'impression de diverses publications n'ayant pas été terminée, les comptes ne purent pas être payés.

d. Extra help and travel of officers less than anticipated — Nombre d'auxiliaires temporaires et frais de déplacements des fonctionnaires moins élevés que prévus.

e. The expenditure for holding examinations, travel and miscellaneous not as great as anticipated — Les dépenses d'examens, les déplacements, etc., furent inférieurs aux prévisions.

f. Certain positions were not filled — Certaines positions furent laissées vacantes.

g. Due largely to the allowances to the Governor General and the house allowance to the Secretary to the Governor General for the quarter ended March 31 1931 not having been paid owing to the period which elapsed between the departure of the former Governor General and the arrival of his successor — Dû principalement à ce que à la fin de 1930-31, les allocations du Gouverneur Général et l'indemnité de logement de son secrétaire ne furent pas payés pendant le trimestre écoulé entre le départ de l'ancien Gouverneur Général et l'arrivée de son successeur.

h. Decrease in clerical work on account of restricted immigration — Diminution dans les écritures due aux restrictions apportées à l'immigration.

i. Less travel than anticipated on account of restricted immigration — Les frais de déplacement furent inférieurs aux prévisions par suite des restrictions apportées à l'immigration.

j. Due to vacancies caused by superannuation, promotions etc., and the transfer of $18,747.30 to School Lands accounts — Dû à des vacances provenant de mises à la retraite, de promotions, etc. et à un virement de $18,747.30 aux comptes des terres d'école.

k. Provision was made for twelve new technical positions, which were not filled and fluctuations — Des crédits avaient été prévus pour douze nouveaux techniciens qui ne furent pas nommés, fluctuations.

l. Calculating machines not installed as expected — Des machines à calculer ne furent pas installées comme prévu.

m. Due to employees at high salaries retiring, and being succeeded by others at minimum salaries, and in some cases the positions have not been filled — Fonctionnaires touchant le traitement maximum mis à la retraite et remplacés par d'autres recevant le traitement minimum, et dans quelques cas les positions furent laissées vacantes.

n. Portion for extra clerical assistance, not utilized — Une partie du montant prévu pour le traitement de commis temporaires aux écritures ne fut pas employé.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 9—Payments of membership fees in Professional Associations (see precis of correspondence, page 328)— Paiement de cotisations à des associations de techniciens (voir précis de correspondance, page 338).

Examined and certified — Examinés et certifiés.
A. H. BROWN, S. RETTIE,
Chief Examiners — Chef vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

DOMINION LANDS AND PARKS — DOMAINE ET PARCS DE L'ÉTAT

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
220		Salaries of the Dominion Lands Outside Service	$ 680,000 00	$ 581,404 22	*a* $ 98,595 78
220		Dominion Lands Contingencies, etc	155,000 00	142,595 72	12,404 28
220		Fees of the Board of Examiners for D.L.S. etc	2,000 00	1,995 30	4 70
220		To assist in publishing the transactions of the Association of Dominion Land Surveyors	125 00	125 00	
220		Protection of Timber, etc	1,427,813 00	1,278,600 27	*b* 149,212 73
220		Grant to Canadian Forestry Association	4,000 00	4,000 00	
220		Investigations of Water and Power Resources, including the Hydrometric survey and for the administration of the Dominion Water Power, Irrigation and Reclamation Acts	475,000 00	471,719 67	3,280 33
220		Professional assistance engaged by the Governor in Council to assist the departmental Officers who are advising re International and Boundary waterway questions	15,000 00	13,266 56	1,733 44
220		Expenses of the Lake of the Woods Control Board	10,000 00	9,785 98	214 02
414	137	Expenses incurred under the Lake of the Woods Control Board Act, 1921, and under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, for the construction of a dam at the outlet of Lac Seul and its operation by the Lake of the Woods Control Board, etc	147,742 50	54,314 78	*d* 93,427 72
414, 220		Canadian National Parks, etc	1,596,282 75	1,567,730 99	*c* 28,551 76
220		Administration of the Migratory Birds Convention Act	63,000 00	62,737 94	262 06
220		Construction of the Golden-Revelstoke Highway	280,000 00	275,681 79	4,318 21
220		Engraving, lithographing, printing and preparation of maps, etc	299,660 00	298,450 01	1,209 99
220		Costs of litigation and legal expenses	15,000 00	13,325 53	1,674 47
220		Ordnance, Admiralty and Railway Lands—Salaries and Expenses	28,270 00	23,387 64	4,882 36
220		Grant to the Alpine Club of Canada	1,000 00	1,000 00	
220		Mrs. E. S. Forbes a compassionate allowance equal to one-half of the salary of her husband, payable monthly	1,050 00	1,050 00	
220		Salaries and expenses connected with Seed Grain and Relief collections and half of expenses of Seed Grain and Relief Adjustment Board, etc	49,860 00	44,704 37	5,155 63

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

DOMINION LANDS AND PARKS-Conc. — DOMAINE ET PARCS DE L'ÉTAT-Fin

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
220		Expenses connected with the Supervisory Mining Engineers Office due chiefly to the recent mining activities in Northern Manitoba and Northern Saskatchewan....	$ 132,065 00	$ 111,404 07	*e* $ 20,660 93
414		Surveys required in the Roseau River watershed in connection with the reference *re* this matter made by the Governments of Canada and the United States to the International Joint Commission.....	6,632 17	2,110 97	*f* 4,521 20
414	137	Settlement of claims of riparian owners arising from control of Lake of the Woods as per terms of the agreement of November 15, 1922, between the Governments of Ontario, Manitoba and Canada.....	25,000 00	.....	*g* 25,000 00
* 50		Amount required to pay for relief provided by way of necessary supplies of food, clothing, fuel, etc., also fodder for animals, to needy settlers of the Provinces of Alberta and Saskatchewan by co-operation and agreement with the Provincial Governments or otherwise, and under regulations made by the Governor in Council.....	10,677 74	10,677 74	
		Total under Supply Bills Total en vertu des Lois desSubsides (Page 2)	5,425,178 16	4,970,068 55	455,109 61

*Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due in part, to refunds amounting to $39,755.60, received from the Western provinces for the services of employees, and for retirements, on account of the transfer of the Natural Resources — Par suite du transfert des ressources naturelles des fonctionnaires furent mis à la retraite et $39,755.60 furent remboursés par les provinces des Prairies pour les traitements de fonctionnaires du Gouvernement fédéral.

b. Largely as the result of refunds from the Western provinces for salaries and expenses of employees amounting to $145,000.00 — Dû en grande partie aux $145,000.00 remboursés par les provinces des Prairies pour le traitement et les dépenses de fonctionnaires.

c. Sundry accounts received too late to be paid out of the year's appropriation — Divers comptes furent reçus trop tard pour être payés sur les crédits de l'année.

d. The Provinces were unable to co-operate further with the Dominion as per agreement — Les provinces furent dans l'impossibilité de continuer à coopérer avec le Dominion comme il avait été convenu.

e. Due to curtailment of staff, all the work estimated for could not be undertaken — Dû à une réduction du personnel, tous les travaux prévus n'ayant pas pu être entrepris.

f. On account of the reduction of staff of the Water Power Branch — Dû à une réduction de personnel dans le service des forces hydrauliques.

g. Work contemplated was not undertaken — Les travaux prévus ne furent pas entrepris.

Examined and certified — Examinés et certifiés.

C. J. ALLAN
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

EXTERNAL AFFAIRS — AFFAIRES EXTÉRIEURES

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		LONDON — LONDRES				
239		Salaries and expenses of the Office of the High Commissioner for Canada, including $2,000 additional salary for the High Commissioner to that authorized by Chap. 15, R.S.C.	$ 117,260 00	$ 98,751 14	*a*	$ 18,508 86
		WASHINGTON				
240		Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments	100,000 00	81,785 45	*b*	18,214 55
		PARIS				
241		Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff, notwithstanding anything to the contrary in the Civil Service, Act, or any of its amendments	80,000 00	78,783 61	*c*	1,216 39
		TOKYO				
242	124	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff, notwithstanding anything to the contrary in the Civil Service Act, or any of its amendments	80,000 00	78,064 99	*d*	1,935 01
		GENEVA — GENÈVE				
243		Salaries and expenses of the Office of the Canadian Advisory Officer	25,000 00	24,637 27		362 73
244		Canada's contribution to the expenses of the League of Nations for 1930, including Secretariat, International Labour Organization and Permanent Court of International Justice	184,227 33	184,169 73		57 60
245		Expenses of Canadian Delegates to the Assembly, Council and Commissions of the League of Nations	21,000 00	19,887 46	*e*	1,112 54
246		Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada	3,000 00	3,000 00		
			253,227 33	*231,694 46*		
		Vote 432 — 1929-30 — Arbitration expenses, "I'm Alone" case (Balance of G. G. Wt. of Oct. 2, 1929, for $25,000)	22,294 60	11,092 76	*f*	11,201 84
		Total under Supply Bill Total en vertu des Lois des Subsides	632,781 93	580,172 41		52,609 52

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

EXTERNAL AFFAIRS–Conc. — **AFFAIRES EXTÉRIEURES**–Fin

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNDER STATUTE — STATUTAIRE			
	124	International Joint Commission, 1-2 Geo. V, Cap. 28	.....	$ 49,635 31	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bill	$ 632,781 93	580,172 41	$ 52,609 52
		Amount under Statute	49,635 31	49,635 31	
		Totals — Totaux.....(Page 2)	682,417 24	629,807 72	52,609 52

NOTE—Passport Office included under Civil Government—REMARQUE—Les traitements des employés du Bureau des passeports sont payés à même le crédit: Gouvernement civil.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Position of High Commissioner vacant for part of a year — La position de Haut Commissaire fut sans titulaire pendant une partie de l'année.

b. Position of Minister vacant for two thirds of the year — Le Ministre plénipotentiaire ne fut nommé que quatre mois avant la fin de l'année.

c. Decrease in travel — Moins de déplacements.

d. Less expended on furnishings than anticipated — Les dépenses d'ameublement furent inférieures aux prévisions.

e. On account of the uncertainty of the number attending it is impossible to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses, le nombre des délégués n'étant pas connu d'avance.

f. This case is being proceeded with, and certain accounts are outstanding — L'enquête se poursuit, certains comptes n'ont pas été payés.

Examined and certified — Examinés et certifiés.

E. S. JOHNSTON,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

FISHERIES — PÊCHERIES

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
397, 177		Salaries and Disbursements of Fishery Officers and Guardians, Fisheries Patrol and Fisheries Protection Services	$1,198,000 00	$1,170,640 65	*a* $ 27,359 35	
178		Building Fishways and Clearing Rivers.	20,000 00	11,669 08	*b* 8,330 92	
179		Legal and Incidental Expenses	6,000 00	5,973 08	26 92	
400, 180		To Assist in the Conservation and Development of the Deep-Sea Fisheries and the demand for fish	261,000 00	189,861 10	*c* 71,138 90	
181		Fish Culture	442,000 00	322,586 01	*d* 119,413 99	
182		Oyster Culture	15,000 00	8,913 85	*b* 6,086 15	
183		Bounty for the destruction of Hair Seals in tidal waters	50,000 00	28,347 50	*b* 21,652 50	
184	130	Investigation into the life history of the Pacific Halibut by the International Fisheries Commission appointed by the Pacific Halibut Treaty of the 2nd March, 1923	31,500 00	36,653 56		*e* $5,153 56
185		Marine Biological Board of Canada	300,000 00	300,000 00		
186		To provide for the investigation of the Fisheries in Hudson Bay	65,000 00	23,294 06	*b* 41,705 94	
398		To provide for the balance of expenses incurred in connection with the British Columbia Fisheries Reference to the Privy Council	4,101 46	4,101 46		
401		To provide for investigations and activities by the Pacific Salmon Fisheries Commission under the Fraser River Sockeye Salmon Treaty	25,000 00	3 22	*f* 24,996 78	
		Total under Supply Bills Total en vertu des Lois des Subsides	2,417,601 46	2,102,043 57	320,711 45	5,153 56
		UNDER STATUTE — STATUTAIRE				
	130	Fishing Bounty — R.S. Cap. 46, 1906	.....	159,773 55	.....	
		SUMMARY — SOMMAIRE				5,153 56
		Amount under Supply Bills	2,417,601 46	2,102,043 57	320,711 45	
		Amount under Statute	159,773 55	159,773 55	.....	
		Totals — Totaux (Page 2)	2,577,375 01	2,261,817 12	320,711 45	5,153 56

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

FISHERIES-Conc. — **PÊCHERIES**-Fin

EXPLANATION OF GRANTS NOT USED AND GRANT EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

a. Transfer of Natural Resources (Fisheries) to the Provinces of Manitoba, Saskatchewan and Alberta — Dû au transfert des ressources naturelles (Pêcheries) aux provinces du Manitoba, de la Saskatchewan et de l'Alberta.

b. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses

c. Service not fully organized — Le service ne fut pas organisé en totalité.

d. Construction provided for, not proceeded with, and also due to the transfer of Natural Resources to the Provinces of Manitoba, Saskatchewan and Alberta — Dû à ce que les constructions prévues ne furent pas entreprises et les ressources naturelles transférées aux provinces du Manitoba, de la Saskatchewan et de l'Alberta.

e. Balance of its share of expenditure refunded by the United States Government after 31 March 1931 — La balance de la quote part des États-Unis dans les dépenses ne fut versée qu'après le 31 mars 1931.

f. Commission not appointed — La Commission ne fut pas nommée.

Examined and certified — Examinés et certifiés.

E. S. JOHNSTON,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

GOVERNMENT OF THE NORTHWEST TERRITORIES
ADMINISTRATION DES TERRITOIRES DU NORD-OUEST

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		INTERIOR DEPARTMENT MINISTÈRE DE L'INTÉRIEUR			
217		Salaries and expenses connected with the administration of the Territories, etc.....	$ 190,000 00	$ 189,718 99	a$ 281 01
217		Arctic Exploration and administration of Eskimo affairs, salaries and contingencies, etc.....	190,000 00	176,081 67	a 13,918 33
217	136	Expenses connected with the purchase, herding and maintenance of reindeer for the N.W.T. including wages, building of corrals, etc.....	100,000 00	92,804 54	a 7,195 46
412		Payment to Commander Otto Severdrup in recognition of his explorations and discoveries in the Canadian Arctic Archipelago, etc.....	67,000 00	67,000 00	
*49		Contribution to new hospital at Fort Simpson, N.W.T.....	20,000 00	20,000 00	
			567,000 00	*545,605 20*	*21,394 80*
		NATIONAL DEFENCE — DÉFENSE NATIONALE			
413, 218	151	Radio Services—For the maintenance and operation of the Northwest Territories Radio System, etc.....	218,000 00	217,520 38	479 62
		Total under Supply Bills Total en vertu des Lois des Subsides.(Page 2)	785,000 00	763,125 58	21,874 42

* Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote–Crédit 218—Payment for dental services not made in accordance with general orders (see precis of correspondence, page 333) — Soins dentaires payés en contravention des règlements (voir précis de correspondance, page 344).

Examined and certified — Examinés et certifiés.
C. J. ALLAN, P. D. MCDONALD.
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

GOVERNMENT OF THE YUKON TERRITORY
ADMINISTRATION DU TERRITOIRE DU YUKON

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
219	137	Salaries and expenses connected with the administration of the Territory, including surveys	$ 65,000 00	$ 63,582 77	*a* $ 1,417 23
219		Grant to Local Council	45,000 00	45,000 00	
219		Grant for maintenance and construction of roads	80,500 00	80,500 00	
219		Grant to provide for the payment of Bounty on Wolves and Coyotes	35,000 00	12,368 32	*b* 22,631 68
		Total under Supply Bill Total en vertu des Lois des Subsides. (Page 2)	225,500 00	201,451 09	24,048 91

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.
b. Bounties claimed were not as large as anticipated — Les paiements de primes furent inférieurs aux prévisions.

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

IMMIGRATION AND COLONIZATION — IMMIGRATION ET COLONISATION

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
56	132	Immigration Outside Service—Salaries.....	$ 1,155,000 00	$ 972,292 23	*a* $182,707 77
57	132	Immigration Contingencies and General Expenses, etc.....	1,160,000 00	945,647 65 † 4,776 67	*b* 214,352 35
58	132	Empire Settlement Scheme, etc.....	550,000 00	284,570 27	*c* 260,653 06
59	132	Chinese Immigration—Salaries and Contingencies.....	62,000 00	51,561 34	*d* 10,438 66
60	132	Relief of Distressed Canadians outside of Canada.....	4,000 00	1,178 00	*e* 2,822 00
		Total under Supply Bill Total en vertu des Lois des Subsides. (Page 2)	2,931,000 00	2,260,026 16	670,973 84

† This amount, which represents debits to the Open Account, is not included in expenditure shown in the Departmental Summary, page 132.
Ce montant qui représente des débits au Compte spécial, n'est pas compris dans les dépenses paraissant au Sommaire du Ministère, page 132.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Salaries for a certain number of new permanent positions were provided for, but the appointments were not made on account of a decrease in immigration activities in certain fields — Les activités de certains services de l'immigration ayant diminué, plusieurs nominations à titre permanent qui avaient été prévues, ne furent pas faites.

b. There was a reduced expenditure amounting to $157,328.00 in connection with Publicity, and the expenditure in the United States and Great Britain was less than anticipated — Réduction de $157,328.00 dans les frais de publicité, et les dépenses aux Etats-Unis et en Angleterre furent inférieures aux prévisions.

c. Due to practically no passage loans having been made, and a substantial reduction in passage grants brought about by a policy of restricted immigration.— Dû à ce que pratiquement il ne fut consenti aucun prêt pour frais de traversée, et à ce que les restrictions apportées à l'immigration réduisirent de façon substantielle les allocations pour frais de traversée.

d. Largely due to a reduction in the legal expenses in connection with prosecution made in Opium and Narcotic Drug Act cases which expenses are now being taken care of by the Department of Health — Dû en grande partie à une diminution dans les frais résultant de poursuites intentées en vertu de la loi sur l'opium et les narcotiques, les frais en étant maintenant à la charge du Ministère de l'Hygiène.

e Margin of safety — Marge en cas d'imprévu.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote–Crédit 57—Approval of Governor in Council not obtained for expenses of Editors' Tour (see precis of correspondence, page 326)— Frais de voyages de l'"American Agricultural Editors Association" payés sans autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 344).

Examined and certified — Examinés et certifiés.
C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

INDIAN AFFAIRS — AFFAIRES INDIENNES

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
*41, 207	133	Nova Scotia	$ 94,960 00	$ 94,936 54	a$ 23 46
*42, 208		New Brunswick	83,004 00	82,994 35	a 9 65
*40, 406 209		Prince Edward Island	10,105 00	10,101 23	a 3 77
*43, 407 210		Ontario and Quebec	589,585 00	552,795 64	a 36,789 36
*44, 408 211		Manitoba, Saskatchewan, Alberta and North-west Territories	1,165,101 00	1,164,039 90	a 1,061 10
*45, 212		British Columbia	616,600 00	600,401 00	a 16,199 00
*46, 213		Yukon	22,000 00	21,879 83	a 120 17
*47, 214		General	386,500 00	362,032 30	a 24,467 70
*48, 409, 215		Indian Education, including the construction of School Buildings	2,754,500 00	2,754,395 47	a 104 53
410		To provide for a gratuity to Peter Tompkins, farming instructor, formerly of Saddle Lake Agency, Alberta	500 00	500 00	
		Total under Supply Bills Total en vertu des Lois des Subsides	5,722,855 00	5,644,076 26	78,778 74
		UNDER STATUTE — STATUTAIRE			
		Indian Annuities under Sec. 162, Indian Act, Cap. 98, R.S. 1927	.....	222,143 00	
		SUMMARY — SOMMAIRE			
		Total under Supply Bills	5,722,855 00	5,644,076 26	78,778 74
		Total under Statute	222,143 00	222,143 00	
		Totals — Totaux, ... (Page 2)	5,944,998 00	5,866,219 26	78,778 74

* Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. All accounts for relief, roads and irrigation had not been received on time to make payment before March 31, and also due to refunds — Dû à des recouvrements et à ce que tous les comptes pour les secours, la voirie et l'irrigation ne furent pas reçus à temps pour être payés avant le 31 mars.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

INDIAN AFFAIRS-Conc. — AFFAIRES INDIENNES-Fin

AUDIT NOTES — NOTES DE VÉRIFICATION

Votes-Crédits —(various-divers)— During the year various over-payments and duplicate payments were brought to the attention of the department, a number of which, amounting to $860.69 are to be refunded to Casual Revenue in 1931-32 — Durant l'année, l'attention du Département fut attirée sur des trop-payés ou des doubles paiements, dont plusieurs d'un total de $860.69 devro nt être reversés au revenu casuel en 1931-32.

Vote-Crédit 210—Money transferred from Appropriations to Trust Funds without authority (see precis of correspondence, page 328) — Montant viré, sans autorisation des crédits votés aux fonds fiduciaires (voir précis de correspondance, page 339).

Votes-Crédits 210 & 214—Payments to employees for extra work without proper authority (see precis of correspondence, page 329) — Travaux supplémentaires payés à des fonctionnaires, sans autorisation (voir précis de correspondance, page 341).

Vote-Crédit 211—Recovery of an amount retained by Indian Agent (see precis of correspondence, page 329) —Recouvrements de fonds détenus par un agent (voir précis de correspondance, page 340).

Vote-Crédit 211—$222.81 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — $222.81 furent imputés à ce crédit pour les traitements ou les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Vote-Crédit 211—Payment for threshing machine purchased without departmental authorisation (see precis of correspondence, page 328) — Paiement d'une batteuse achetée sanr l'autorisation du Département (voir précis de correspondance, page 339).

Vote-Crédit 212—Issue of duplicate cheques without bond of Indemnity (see precis of correspondence, page 327) — Duplicata pour des chèques perdus, créés sans garantie (voir précis de correspondance, page 338).

Vote-Crédit 223 (1929-30)—Issue of cheque prior to services being rendered (see precis of correspondence, page 327) — Chèque créé antérieurement à l'exécution des travaux (voir précis de correspondance, page 338).

Vote-Crédit 214—Employment of Physician without proper authority (see precis of correspondence, page 326) — Services d'un médecin obtenus sans autorisation (voir précis de correspondance, page 340).

Vote-Crédit 215— Unauthorized loan obtained from Bank to pay for construction work (see precis of correspondence, page 327)—Prêt d'une banque, obtenu sans autorisation, pour payer des travaux de construction (voir précis de correspondance, page 340).

Vote-Crédit 215—Extra work on contract without approval of Governor in Council (see precis of correspondence, page 327) — Travaux additionnels à ceux prévus par le contrat faits sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 341).

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

INTEREST ON PUBLIC DEBT — INTÉRÊTS DE LA DETTE PUBLIQUE

Page — Vol. I	—	Expenditure — Dépenses
	UNDER STATUTE — STATUTAIRE	
126	Interest on Public Debt	$ 121,289,843 72
	Premium, Discount and Exchange	19,476 54
	Sinking Funds	3,673,666 19
	Total (Page 2)	124,982,986 45

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LABOUR — TRAVAIL

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
*36, 191		Annuities Act	$ 105,000 00	$ 105,000 00	
*37, 192		Combines Investigation Act	45,000 00	45,000 00	
* 58		Combines Investigation Act	50,000 00	50,000 00	
*38, 193		Conciliation and Labour Act	70,000 00	70,000 00	
194		Administration, Employment Offices' Co-ordination Act	17,000 00	17,000 00	
195		Fair Wages and Inspection	15,000 00	15,000 00	
196	141	Industrial Disputes Investigation Act	20,000 00	20,000 00	
197		International Labour Conference	20,000 00	20,000 00	
198		Joint Industrial Councils	5,000 00	5,000 00	
199		Administration, Old Age Pensions Act	10,000 00	10,000 00	
200		Technical Education Act	2,000,00	2,000 00	
404		Refund to the legal representative of the late Mary A. Nash the sum of $980.86, being the residue of amount paid for Dominion Government Annuity	980 86	980 86	
		Total under Supply Bills Total en vertu des Lois des Subsides	359,980 86	359,980 86	
		UNDER STATUTE — STATUTAIRE			
		Organization and Co-ordination Employment Offices, R.S. 1927, Chap. 57	.....	150,000 00	
	141	Technical Education in Canada R.S. 1927, Chap. 193	.....	391,397 05	
		Old Age Pensions Act, R.S. 1927, Chap. 156	.....	5,658,142 52	
		Total	.....	6,199,539 57	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	359,980 86	359,980 86	
		Amount under Statute	6,199,539 57	6,199,539 57	
		Totals — Totaux .....(Page 2)	6,559,520 43	6,559,520 43	

* Supplementary Estimates—Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LABOUR-Conc. — TRAVAIL-Fin

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 197—Vouchers not furnished for travelling expense accounts (see precis of correspondence, page 330)—Comptes de frais de déplacements n'étant pas appuyés des pièces de paiements (voir précis de correspondance, page 349).

Various Votes-Divers Crédits—See introduction, page ix, for explanation of grants fully expended—Voir dans l'introduction, page lxix, les observations sur les crédits dépensés en totalité.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LEGISLATION — LÉGISLATION

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		The Senate — Sénat				
* 8, 34		Salaries and Contingent Expenses	$ 177,641 39	$ 177,651 14		a$ 9 75
341		Full Sessional Indemnity for the Session of 1930 to members of the Senate for days lost through absence caused by illness, or on account of death	18,300 00	14,800 00	a$ 3,500 00	
			195,941 39	*192,451 14*		
		House of Commons — Chambre des communes				
342, 35		Salaries	259,490 00	241,184 63	b 18,305 37	
* 9, 35	143	Expenses of Committees, Clerical assistance, etc	117,950 00	117,579 06	370 94	
* 9, 35		Contingencies	65,275 00	65,269 11	5 89	
35		Publishing Debates	60,000 00	55,796 07	c 4,203 93	
* 9, 35		Estimates of Sergeant-at-Arms	211,394 00	211,368 29	25 71	
342		Full Sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present Session	22,000 00	14,225 00	a 7,775 00	
			736,109 00	*705,422 16*		
		Library of Parliament — Bibliothèque du Parlement				
36		Salaries	49,240 00	44,613 33	4,626 67	
36		Books for the General Library including binding	18,000 00	17,978 46	21 54	
36	144	Books for the Library of American History	1,000 00	898 03	101 97	
36		Contingencies	12,000 00	11,702 44	297 56	
36		To provide for the cost of Printing Reports	1,000 00	807 92	192 08	
			81,240 00	*76,000 18*		
		General — En général				
37		Printing, Printing Paper and Binding	70,000 00	65,059 17	d 4,940 83	
		Total under Supply Bills				
		Total en vertu des Lois des Subsides	1,083,290 39	1,038,932 65	44,367 49	9 75
		UNDER STATUTE—STATUTAIRE				
	143	The Senate — Sénat				
		Salary of the Speaker	.....	5,806 45		
		Indemnity and Transportation expenses of Senators	.....	369,602 25		
	143	House of Commons — Chambre des communes				
		Salary of the Speaker	.....	6,000 00		
		Salary of the Deputy Speaker	.....	3,994 40		
		Indemnity to Members, including additional indemnity to Leader of the Opposition and travelling allowances	.....	1,003,445 20		

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LEGISLATION-Conc. — **LÉGISLATION**-Fin

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		UNDER STATUTE-*Conc.* STATUTAIRE-*Fin*				
	144	Elections, 10-11 Geo. V., Cap. 46.....	.....	$2,234,767 27		
		Total.....	.....	3,623,615 57		
		SUMMARY — SOMMAIRE				
		Amount under Supply Bills.....	$1,083,290 39	1,038,932 65	$ 44,367 49	$ 9 75
		Amount under Statute.....	3,623,615 57	3,623,615 57		
		Totals — Totaux.....(Page 2)	4,706,905 96	4,662,548 22	44,367 49	9 75

* Supplementary Estimates—Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

a. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

b. A number of positions provided for, not filled, and fluctuations in staff owing to deaths, resignations and superannuations — Des nominations prévues ne furent pas faites; fluctuations dans le personnel par suite de décès, de démissions et de mises à la retraite.

c. The number of sessional days was somewhat less than usual — La session fut un peu moins longue que de coutume.

d. The expenditure not as heavy as anticipated — Dépenses inférieures aux prévisions.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 35—Payments for "Advance Press Service" questioned (see precis of correspondence, page 330)—Paiements pour "Advance Press Service" faisant question (voir précis de correspondance, page 345).

Examined and certified — Examinés et certifiés.

E. S. JOHNSTON, H. P. GODARD,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,

Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LIGHTHOUSE AND COAST SERVICE — PHARES ET SERVICE CÔTIER

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
162		Agencies, Rents and Contingencies	$ 236,000 00	$ 228,685 74	a$ 7,314 26
392, 163, *33		Construction, Maintenance and Supervision of Aids to Navigation including Salaries and Allowances to Lightkeepers	2,885,000 00	2,854,715 05	a 30,284 95
164		Compassionate allowance to John Davidson formerly lightkeeper at Cape Mudge, B.C.	500 00	500 00	
165		Marine Signal Service	140,000 00	103,689 06	b 36,310 94
166		Administration of Pilotage	250,000 00	111,098 85	c 138,901 15
167		Maintenance and Repairs to Wharves	6,000 00	5,942 80	a 57 20
168		Breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation	44,000 00	44,000 00	
169		Pensions to sundry Pilots	8,600 00	8,265 71	a 334 29
170	146	Allowance to Harbour Master at Amherstburg for supervision of lights and buoys	600 00	600 00	
393		Payment for icebreaking operations performed in the North Fraser River in the winter of 1928-29	9,975 88	9,975 88	
394		To compensate the Detroit River Construction Company, Limited for loss sustained on their contract for the construction of a pier and fog alarm building and dwelling at Southeast Shoal, Lake Erie	18,855 00	18,855 00	
395		To provide compassionate allowance—to recoup the Workmen's Compensation Board of British Columbia for payments made to E. J. Brown formerly employed as Assistant Light-keeper at Estevan Point, B.C.	3,063 78	2,875 23	188 55
396		To provide compassionate allowance—to recoup the Workmen's Compensation Board of British Columbia for payments made on behalf of the late E. J. McCoskrie formerly employed as Port Warden at Prince Rupert, etc	2,622 69	2,622 69	
		Total under Supply Bill Total en vertu des Lois des Subsides (Page 2)	3,605,217 35	3,391,826 01	213,391 34

* Supplementary Estimates—Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

LIGHTHOUSE AND COAST SERVICE-Conc. — PHARES ET SERVICE CÔTIER-Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Margin of safety in compiling estimates — Marge pour imprévu en établissant le budget.

b. Change of policy causing plans to vary — Changement dans les projets par suite de modifications au programme du ministère.

c. Due to fluctuation in pilotage fees received — Fluctuation dans les droits de pilotage reçus.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 163—$533.95 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship—$533.95 furent imputés à ce crédit pour les traitements et les indemnités aux Commissaires chargés d'enquêter sur les cas de propagande politique.

Vote-Crédit 166—The expenditure incurred at the several Pilotage Districts and paid from this vote is as follows: Sydney, $5,519.41; Halifax, $6,989.13; St. John, $2,172.54; Quebec, $70,888.10; Montreal, $15,890.76; British Columbia, $8,746.46 — Les dépenses payées dans les différents districts de pilotage à même le crédit sont: Sydney, $5,519.41; Halifax, $6,989.13; Saint-Jean, $2,172.54; Québec, $70,888.10; Montréal, $15,890.76; Colombie-Britannique, $8,746.46.

For expenses paid from Pilot's earnings see Open and Trust Accounts, pages 216 to 219 — Pour les dépenses payées sur les revenus des pilotes, voir Comptes spéciaux et fiduciaires, pages 216 à 219.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS
SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ATLANTIC OCEAN — OCÉAN ATLANTIQUE			
149	193	Canada and South Africa	$ 150,000 00	$ 147,916 66	a $ 2,083 34
149		Canada and Newfoundland	35,000 00	.....	b 35,000 00
149		Eastern Canada and Brazil, Uruguay and the Argentine	120,000 00	120,000 00	
		PACIFIC OCEAN — OCÉAN PACIFIQUE			
149	193	British Columbia and Australia and/or China	92,400 00	84,700 00	c 7,700 00
383		Canada and British East Africa	96,250 00	82,500 00	a 13,750 00
149		Canada and New Zealand	100,000 00	100,000 00	
149		Prince Rupert, B.C., and the Queen Charlotte Islands	21,000 00	21,000 00	
383, 149		Vancouver and the British West Indies	49,800 00	47,100 00	a 2,700 00
149		Vancouver and ports on Howe Sound	5,000 00	5,000 00	
149		Vancouver and Northern ports of British Columbia	24,800 00	24,800 00	
149		Victoria, Vancouver, way ports and Skagway	25,000 00	25,000 00	
149		Victoria and West Coast Vancouver Island	15,000 00	15,000 00	
		LOCAL SERVICES — SERVICES DE CABOTAGE			
149	193	Baddeck and Iona	10,500 00	10,500 00	
149		Charlottetown and Pictou	40,000 00	39,999 96	d 0 04
149, 383		Charlottetown, Victoria and Holliday's Wharf	7,000 00	7,000 00	
149		Dalhousie, N.B. and Carleton, Que	3,000 00	3,000 00	
383, 149		Grand Manan and the Mainland	34,250 00	34,250 00	
149		Halifax and Bay St. Lawrence	3,600 00	3,600 00	
149		Halifax, Canso and Guysboro	9,000 00	9,000 00	
149		Halifax, La Have and La Have River ports	6,000 00	5,884 62	a 115 38
149		Halifax and Sherbrooke	1,500 00	1,485 58	a 14 42
149		Halifax, South Cape Breton and Bras d'Or Lake ports	5,000 00	5,000 00	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS-Con.
SUBVENTIONS AU SERVICE POSTAL ET AU PAQUEBOTS-Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
149		Halifax, Spry Bay and Cape Breton ports....	$ 6,000 00	$ 5,942 30	*a* $ 57 70
149		Halifax and West Coast of Cape Breton.....	6,000 00	6,000 00	
383		Ile-aux-Coudres and Les Eboulements.....	2,500 00	1,418 26	*e* 1,081 74
149		Mainland, Miscou and Shippegan.....	2,000 00	2,000 00	
149		Mulgrave, Arichat and Petit de Grat.....	15,000 00	14,775 97	*a* 224 03
149		Mulgrave and Canso.....	30,000 00	27,400 00	*f* 2,600 00
149		Mulgrave and Guysboro.....	14,000 00	14,000 00	
149		Murray Bay and North Shore.....	32,900 00	32,900 00	
149		Newcastle, Neguac and Escuminac.....	4,500 00	4,500 00	
149		Parrsboro, Kingsport and Wolfville.....	5,000 00	5,000 00	
149		Pelee Island and the Mainland.....	11,000 00	10,905 96	*a* 94 04
149		Pictou, Mulgrave and Cheticamp.....	11,000 00	11,000 00	
149		Pictou, New Glasgow and Antigonish County ports.....	1,000 00	1,000 00	
149	193	Pictou, Souris and the Magdalen Islands....	50,000 00	50,000 00	
149		Port Mulgrave, St. Peters', Irish Cove and Marble Mountain.....	10,350 00	10,350 00	
149		Quebec, Natashquan and Harrington, and other ports on the North Shore of the Gulf of St. Lawrence.....	85,000 00	85,000 00	
149		Quebec or Montreal and Gaspe, and other ports on the South Shore of the Gulf of St. Lawrence.....	60,000 00	60,000 00	
149		Rimouski and Matane and points on the North Shore of the Lower St. Lawrence...	50,000 00	49,990 00	*g* 10 00
149		Riviere du Loup and Tadoussac, and other North Shore ports.....	15,000 00	14,647 05	*a* 352 95
149		St. Catherine's Bay and Tadoussac.....	5,000 00	5,000 00	
149		St. John and Bear River, and other way ports.....	2,000 00	2,000 00	
149		St. John and Bridgetown.....	1,000 00	1,000 00	
149		St. John and Digby.....	15,000 00	15,000 00	
149		St. John, Digby, Annapolis and Granville....	2,000 00	2,000 00	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS-Conc.
SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
149		St. John and Margaretville and other ports on the Bay of Fundy	$ 4,500 00	$ 4,500 00	
149		St. John and Minas Basin ports	5,000 00	5,000 00	
149		St. John and St. Andrews calling at intermediate ports	4,000 00	4,000 00	
149		St. John, Westport and Yarmouth and other way ports	18,000 00	18,000 00	
149		St. John and Weymouth	1,500 00	..... *b*	$ 1,500 00
149	193	Summerville, Burlington and Windsor, N.S.	500 00	488 63 *a*	11 37
383, 149		Sydney and Bay St. Lawrence calling at way ports	27,227 26	27,227 26	
149		Sydney and Bras d'Or Lake ports and ports on the west coast of Cape Breton	18,000 00	18,000 00	
149		Sydney and Whycocomagh	16,000 00	16,000 00	
149		Trois Pistoles and Les Escoumains	1,000 00	..... *b*	1,000 00
149		Grant to the Province of British Columbia for the improvements of the mail service on inland waters in that Province	3,000 00	..... *h*	3,000 00
149		Inspection of subsidized steamship services	5,000 00	4,962 65 *i*	37 35
		Total under Supply Bills Total en vertu des Lois des Subsides (Page 2)	1,394,077 26	1,322,744 90	71,332 36

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. The full amount not earned — Le montant total n'eut pas à être payé.
b. No contract — Pas de contrat.
c. Claim for the last trip received too late to be included in the fiscal year — La demande de paiement pour le dernier voyage fut reçue trop tard pour être comprise dans l'année financière.
d. Difference in calculation — Erreur de calcul.
e. Service did not commence until the middle of the summer — Le service ne fut commencé qu'au milieu de l'été.
f. Contract was for $27,400, only — Le contrat fut donné pour $27,400 seulement.
g. Deduction for failure to deliver mails — Déduction pour manquement dans la distribution des courriers.
h. Grant discontinued — La subvention ne fut pas continuée.
i. Small balance not used by the inspector — Faible balance inemployée par l'inspecteur.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MINES AND GEOLOGICAL SURVEY — MINES ET LEVÉS GÉOLOGIQUES

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		DEPARTMENT — DÉPARTEMENT			
187	148	Organization and Equipment of the Explosives Division under the Explosives Act, Chap. 62, R.S. 1927	$ 12,000 00	$ 10,058 79 *a*	$ 1,941 21
		MINES BRANCH — DIVISION DES MINES			
188		Investigation of Mineral Resources and Deposits, etc	300,000 00	293,027 81 *b*	6,972 19
188		Publications, English and French, purchase of books, etc	50,000 00	49,916 81	83 19
188	148	To compensate J. H. Fortune for quarters, fuel, light and water supplied him as resident caretaker of the Mines Branch Building Sussex St	400 00	400 00	
402		To provide for assistance in coking tests at Montreal on Nova Scotia Coals and for the supervision thereof	10,000 00	10,000 00	
*34, 402		For the maintenance of the peat plant at Alfred, Ont	2,450 00	2,357 44	92 56
			362,850 00	*355,702 06*	
		DOMINION OF CANADA ASSAY OFFICE ESSAYERIE DE L'ÉTAT			
189	148	Maintenance of Assay Office, Vancouver, B.C	25,000 00	24,416 49	583 51
		GEOLOGICAL SURVEY — LEVÉS GÉOLOGIQUES			
190		Explorations, Surveys and Investigations, etc	230,000 00	220,455 80 *b*	9,544 20
403, 190, * 35	148	Publication of English and French editions of Reports, Maps, etc	90,600 00	90,592 32	7 68
190		Maintenances of Offices and Museum	65,000 00	64,446 87	553 13
190		For Museum Equipment	15,000 00	14,868 59	131 41
190		For Purchase of Specimens	3,000 00	2,583 08	416 92
			403,600 00	*392,946 66*	
		Total under Supply Bills Total en vertu des Lois des Subsides	803,450 00	783,124 00	20,326 00
		UNDER STATUTE — STATUTAIRE			
	148	Domestic Fuel Act of 1927—17 Geo. V. Chap. 52	.....	6,202 61	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MINES AND GEOLOGICAL SURVEY-Conc. — **MINES ET LEVÉS GÉOLOGIQUES**-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	$ 803,450 00	$ 783,124 00	$ 20,326 00
		Amount under Statute	6,202 61	6,202 61	
		Totals — Totaux (Page 2)	809,652 61	789,326 61	20,326 00

* Supplementary Estimates—Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Inspection work not as heavy as anticipated owing to the delay in securing the appointment of an additional inspector—La nomination d'un nouvel inspecteur ayant été différée les inspections furent moins nombreuses que prévues.

b. Margin of safety — Marge en cas d'imprévu.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 188—Personal outfit and laundry allowances not authorized (see precis of correspondence, page 332)— Allocation non autorisée pour blanchissage et achats d'appareils de topographie (voir précis de correspondance, page 347).

Examined and certified — Examinés et certifiés.

E. S. JOHNSTON,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

MISCELLANEOUS — DIVERS

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		Allowances, contributions and grants—			
423	156	"Association des Médecins de Langue Française de l'Amérique du Nord, Montréal", for entertainment of delegates to Convention of British Medical Association, Winnipeg, on their return to Montreal	$ 5,000 00	$ 5,000 00	
266	156	Canadian Branch of the St. John Ambulance Association	5,000 00	5,000 00	
267	156	Canadian Council on Child Welfare	10,000 00	10,000 00	
268	156	Canadian Dental Hygiene Council	5,000 00	5,000 00	
248	128	Canadian General Council of the Boy Scouts Association	15,000 00	15,000 00	
278	149	Canadian Institute of Mining and Metallurgy	3,000 00	3,000 00	
276	140	Canadian Law Library, London, Eng.	500 00	484 88	$ 15 12
265	156	Canadian Medical Association in connection with the visit to Canada of the British Medical Association	20,000 00	20,000 00	
271	156	Canadian National Committee for Mental Hygiene	20,000 00	20,000 00	
256	156	Canadian National Institute for the Blind	20,000 00	20,000 00	
277	141	Canadian National Safety League	10,000 00	10,000 00	
269	156	Canadian Social Hygiene Council	20,000 00	20,000 00	
270	156	Canadian Tuberculosis Association	25,000 00	25,000 00	
288	188	Chief Constables' Association of Canada	500 00	500 00	
417	120	Compensation allowance to Mrs. Fannie Barton, widow of the late Jas. R. Barton, teamster Central Experimental Farm, Ottawa, who was killed during the execution of his duties in January, 1930	1,000 00	1,000 00	
250	128	Dominion Council of the Girl Guides	6,000 00	6,000 00	
420	146	Honorarium to H. E. A. Hawken for extra services as Acting Deputy Minister, Dept. of Marine, during the illness of the Deputy Minister	1,235 00	1,235 00	
279	149	Imperial Institute	12,849 00	12,848 00	1 00
251	128	Interparliamentary Union	400 00	400 00	
258	128	L'Institut Nazareth de Montreal to assist in work with the Blind	5,000 00	5,000 00	
257	128	Montreal Association for the Blind	5,000 00	5,000 00	
253	128	Royal Astronomical Society	2,000 00	2,000 00	
254	128	Royal Academy of Arts	2,500 00	2,500 00	
255	128	Royal Society of Canada	8,000 00	8,000 00	
* 57	128	Relief of Fire Sufferers at Hebertville Station, Que	5,000 00	5,000 00	
273	137	To pay Mrs. E. B. Hutcheson as Matron, notwithstanding the fact that owing to advanced age she may not be able to continue the regular performance of such duties in recognition of the valuable services rendered by her late husband as Exhibition Commissioner	1,200 00	1,200 00	
416	137	To John Thomas Miner (Jack Miner) to assist him in his wild life conservation work	5,000 00	5,000 00	

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

MISCELLANEOUS–Con. — **DIVERS**–Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		Allowances, contributions and grants–*Conc.*			
424	128	To W. C. Ronson as special compensation for services as Secretary to the Royal Commission on Technical and Professional Services notwithstanding anything in the Civil Service Act	$ 1,000 00	$ 1,000 00	
259	128	To the Provinces of Nova Scotia, $875,000; New Brunswick, $600,000; Prince Edward Island, $125,000, pending consideration of Provincial Subsidies	1,600,000 00	1,600,000 00	
293	128	Towards the expenses of the British Empire Games to be held in 1930	5,000 00	5,000 00	
421	128	Widow of the late James A. Robb	4,000 00	4,000 00	
272	156	Victorian Order of Nurses	10,000 00	10,000 00	
260	128	Advisory Board on Tariff and Taxation — Salaries and Expenses	120,000 00	32,261 64	*a* $ 87,738 36
274	140	Bankruptcy Act, Administration of	3,000 00	215 27	*b* 2,784 73
280	151	Battlefields Memorials	144,000 00	144,000 00	
*52, 290	189	Canada Temperance Act, Expenses	2,863 41	2,569 47	*b* 293 94
263	144	Chief Electoral Officer, Salaries and Contingencies of Office	16,300 00	15,355 83	*b* 944 17
426		Conference of representatives of Dominion and Provincial Governments, Municipalities Transportation Companies and Industrial and Labour Associations to consider methods of cooperation in furthering continuous employment throughout Canada during the winter months	10,000 00	.....	*a* 10,000 00
419, 247	124	Expenses of delegation to Imperial and Imperial Economic Conference	50,000 00	47,893 73	*c* 2,106 27
427	128	Extension of the enquiry concerning Technical and Professional classes to all classes in the Public Service	25,000 00	2,957 13	*a* 22,042 87
262	135	Fire Prevention	10,000 00	10,000 00	
264	128	Government Contracts Supervision Committee	21,000 00	15,459 85	*a* 5,540 15
281	151	Imperial War Graves Commission	573,780 00	573,756 12	23 88
285	189	International Office for the protection of Industrial Property International Copyright Union Office and Union for the protection of Literary and Artistic Works	2,000 00	1,092 65	*d* 907 35
282		Legal expenses, etc., *re* action in connection with regulation of Aerial Navigation	13,000 00	.....	*e* 13,000 00

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

MISCELLANEOUS–Con. — DIVERS–Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
275	140	Litigated Matters—Department of Justice...	$ 35,000 00	$ 1,586 79	*f* $ 33,413 21
*53, 291	189	Naturalisation Act, Expenses.....	16,790 00	16,786 12	3 88
252	128	Negotiation of Treaties, Expenses	10,000 00	4,588 14	*a* 5,411 86
421a	124	Participation in the celebration of the 900th Anniversary of the introduction of Christianity into Norway.....	2,000 00	1,935 35	64 65
422	125	Participation in the celebration of the 1000th Anniversary of the founding of the Parliament of Iceland.....	6,000 00	5,556 10	443 90
284	189	Patent Record.....	35,000 00	35,000 00	
292	127	Payment of the Exchequer Court Award and interest thereon and expenses of the expropriation proceedings taken by the Federal District Commission in connection with the Birkett leasehold on ordinance lands, being part of the Rideau Canal Reserve incorporated into the area of Confederation Park.....	99,440 86	38,928 59	*a* †60,512 27
418	149	Payments to the Railways in connection with the movement of coal.....	551,985 41	513,662 49	*i* 38,322 92
425		Printing, framing and distribution of copies of the Briand Kellogg Pact.....	5,000 00	.....	*g* 5,000 00
286	121	Public Archives.....	85,000 00	84,758 56	241 44
283	151	Repairs to Quebec Gates and Walls.....	50,000 00	49,855 42	144 58
287	185	St. Lawrence Ship Canal, Surveys and Investigations, Salaries and expenses	50,000 00	43,059 70	6,940 30
249	128	Subscriptions to publications of the Empire Parliamentary Association to be distributed to members of the House of Commons	2,000 00	2,000 00	
289		Suppression of the White Slave Traffic.....	1,500 00	.....	*h* 1,500 00
261	49	Unforeseen Expenses.....	80,000 00	57,310 52	22,689 48
		Total under Supply Bills Total en vertu des Lois des Subsides.....	3,854,843 68	3,534,757 35	320,086 33
		UNDER STATUTE — STATUTAIRE			
	140	Attendance, Judicial Committee of the Privy Council—Chap. 105, R.S.C. 1927....	.....	2,850 00	
	128	Board of Audit, Chap. 10, R.S. 1927.....	.....	19,860 06	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MISCELLANEOUS-Con. — **DIVERS**-Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
	144	Chief Electoral Officer, Salary—R.S.C. 1927, Chap. 53	.....	$ 6,000 00	
	128	Corporation of the City of Ottawa 15-16 Geo. V, Chap. 21	.....	25,000 00	
	127	Federal District Commission, Chap. 26, Acts 1928	.....	360,430 83	
	127	Federal District Commission—18-19 Geo. V, Chap. 26, 1928	.....	200,000 00	
	49	Gratuities—C. S. Act, Chap. 22, Sec. 56, R.S.C. 1927	.....	86,574 17	
	127	National Battlefields Commission—18-19 Geo. V, Chap. 36, 1928	.....	75,000 00	
	128	Ottawa Mint Act, R.S.C. 1927, Chap. 134	.....	200,000 00	
		Total	.....	975,715 06	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	$ 3,854,843 68	3,534,757 35	$ 320,086 33
		Amount under Statute	975,715 06	975,715 06	
		Totals — Totaux (Page 2)	4,830,558 74	4,510,472 41	320,086 33

* Supplementary Estimates—Crédits supplémentaires.

† (Page 47) Balance transfered to 1931-1932—Balance virée à 1931-1932.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MISCELLANEOUS-Con. — DIVERS-Suite

RECAPITULATION BY DEPARTMENTS — RÉCAPITULATION PAR MINISTÈRE

Reference — Voir	Department — Ministère	Grants Voted and Statutory — Crédits, votés et statutaires	Expenditure — Dépenses			
			Sundry Expenses Voted and Statutory — Dépenses diverses, Lois des Subsides et statutaires	Unforeseen Expenses — Dépenses imprévues	Gratuities — Gratifications	Total
120	Agriculture	$ 1,000 00	$ 1,000 00		$ 4,200 00	$ 5,200 00
121	Archives, Public	85,000 00	84,758 56		1,230 00	85,988 56
124	External Affairs	63,000 00	55,385 18	$ 32,795 38		88,180 56
127	Finance	1,946,340 86	2,635,386 24	24,515 14	3,000 00	2,662,901 38
130	Fisheries				270 00	270 00
132	Immigration and Colonization				2,410 00	2,410 00
133	Indian Affairs				1,086 66	1,086 66
135	Insurance	10,000 00	10,000 00			10,000 00
137	Interior	6,200 00	6,200 00		5,570 82	11,770 82
140	Justice	38,500 00	5,136 94		3,999 99	9,136 93
141	Labour	10,000 00	10,000 00			10,000 00
144	Legislation	16,300 00	21,355 83		2,439 99	23,795 82
146	Marine	1,235 00	1,235 00		4,460 33	5,695 33
149	Mines	567,834 41	529,510 49		1,585 60	531,096 09
151	National Defence	780,780 00	767,611 54		1,762 74	769,374 28
154	National Revenue				17,280 00	17,280 00
156	Pensions and National Health	140,000 00	140,000 00		1,840 00	141,840 00
159	Post Office				19,419 98	19,419 98
182	Public Works				6,646 65	6,646 65
161	Public Printing and Stationery				2,220 00	2,220 00
185	Railways and Canals	50,000 00	43,059 70		2,200 00	45,259 70
168	Royal Canadian Mounted Police	2,000 00	500 00		550 00	1,050 00
189	Secretary of State	56,653 41	55,448 24		220 00	55,668 24
193	Trade and Commerce				4,181 41	4,181 41
47	Under various Departments Vote 261 Unforeseen Expenses	80,000 00				
48	Under Statute (including Gratuities, $86,574.17)	975,715 06				
	Totals — Totaux	4,830,558 74	4,366,587 72	57,310 52	86,574 17	4,510,472 41

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

MISCELLANEOUS–Conc. — DIVERS–Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Information not supplied by the Finance Department — Les informations n'ont pas été fournies par le Ministère des Finances.

b. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

c. Impossible to forecast the size of the delegation — Impossibilité de prévoir le nombre des délégués.

d. Accounts not received in time for payment in the fiscal year — Les comptes ne furent pas reçus à temps pour être payés au cours de l'année financière.

e. Case not settled — Le cas n'est pas encore réglé.

f. Certain anticipated litigation was not carried on — Des poursuites prévues n'eurent pas lieu.

g. No expenditure as the grant was considered insufficient — Aucune dépense ne fut faite le crédit ayant été jugé insuffisant.

h. No investigations were made during the year — Aucune enquête n'eut lieu au cours de l'année.

i. The Board of Railway Commissioners had not made an announcement as to the actual cost of the all rail movement of coal for 1929-30 and 1930-31 from Nova Scotia and New Brunswick, and on the coal movements from Alberta to Ontario for 1930-31 and therefore the railway companies had not billed the Government with the amount due them — La Commission des chemins de fer n'ayant pas annoncé le coût exact des transports de charbon par rail de la Nouvelle Écosse et du Nouveau Brunswick en 1929-30 et en 1930-31, et de l'Alberta en Ontario en 1930-31, les compagnies de chemin de fer n'ont pas pu présenter leurs comptes au Gouvernement.

Examined and certified — Examinés et certifiés.

C. J. ALLAN, A. H. BROWN, C. H. DOUGLAS, R. S. GLASS, H. P. GODARD, E. S. JOHNSTON, P. D. McDONALD, S. RETTIE, J. N. TRIBBLE,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND
DÉPENSES DIVERSES PAYÉES À MÊME LE FONDS CONSOLIDÉ

Page — Vol. I	Service	Amount — Montant
129	Contribution to Superannuation Fund No. 5 under Civil Service Superannuation Act, 1924 Chap. 24, R.S. 1927	$ 2,067,466 18
142	Government Annuities—To maintain reserve year ended March 31, 1930	108,644 72
186	Grand Trunk Pacific 3% Mortgage Bonds (non-active) difference between 4·86 and par on $33,093,333.23	45,333 23
186	Noe Lindsay claim for services against the Atlantic and Lake Superior Railway Co. Order in Council July 23, 1904, and Aug. 3, 1904	16 22
191	Non-Active Accounts written off and charged to Consolidated Fund—Soldier Land Settlement Loans, revaluation of Live Stock and Land Revaluation:— Land $ 995,640 81; Live Stock 638 00	996,278 81
129	Outstanding Cheques—Provision for which has been credited to Casual Revenue	3,620 29
151	Provincial Treasurer, Nova Scotia—Payment for Troops sent to Cape Town, N.S. for strike duty in 1925—Supreme Court Award	133,116 73
186	Railway Grade Crossing Fund—Expenditure for fiscal year ended March 31, 1931	639,724 25
154	Saskatchewan Co-operative Wheat Producers Limited—Payment of costs, Exchequer Court award May 14, 1930	1,991 49
191	Soldier and General Land Settlement Loans—30% credit under the Soldiers Settlers Act, 20-21 Geo. V, Chap. 42. Soldier Land Settlement Loans $ 8,598,703 94; General Land Settlement Loans 681 62	8,599,385 56
	Total (Page 2)	12,595,577 48

Examined and certified — Examinés et certifiés.
S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

NATIONAL DEFENCE — DÉFENSE NATIONALE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MILITIA SERVICES — MILICE			
79		Administration	$ 345,000 00	$ 313,347 51	*a* $ 31,652 49
80		Cadet Services	500,000 00	499,690 27	309 73
81		Contingencies	44,000 00	36,047 83	*b* 7,952 17
82		Engineer Services and Works	830,000 00	820,293 36	*c* 9,706 64
83		General Stores	988,800 00	988,662 13	137 87
84	150	Manufacturing Establishments	587,000 00	586,814 29	185 71
85		Non-Permanent Active Militia	2,357,000 00	2,356,936 90	63 10
86		Permanent Force	4,990,000 00	4,938,888 40	*d* 51,111 60
87		Royal Military College	375,000 00	368,845 30	6,154 70
88		Topographic Survey	45,000 00	43,422 81	1,577 19
*61		Removal of Ordnance Stores from Ross Rifle Factory Buildings, Quebec	26,000 00	23,059 00	2,941 00
			11,087,800 00	*10,976,007 80*	
		NAVAL SERVICES — MARINE			
89	150	Maintenance of the ships and establishments of the Naval Service	3,600,000 00	3,597,590 90	2,409 10
		GENERAL			
90	151	Civil Pensions			
		Life pension to Robert Allen	269 52	269 52	
		Life pension to Walter Pettipas	515 90	515 90	
		Life pension to Florence Walker and children	540 00	540 00	
		Life pension to Arnold Truman Townsend	420 00	420 00	
		Life pension to Michael Mountain	420 00	420 00	
352		Pension to the widow of the late Duncan McCoshen, Game Warden and Fire Ranger at Petawawa Camp	480 00	480 00	
353		Pension to Arnold Truman Townsend for the fiscal year 1929-30	420 00	420 00	
		Miscellaneous			
91	151	Construction of Magazines, etc., Halifax and Esquimalt	100,000 00	99,996 16	3 84
354	151	Compassionate allowance to Joseph Thompson for disability incurred in the Red River Rebellion, 1870	500 00	500 00	
			103,565 42	*103,561 58*	
		Total under Supply Bills			
		Total en vertu des Lois des Subsides (Page 2)	14,791,365 42	14,677,160 28	114,205 14

*Supplementary Estimates—Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

NATIONAL DEFENCE-Conc. — DÉFENSE NATIONALE-Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Transport expenses over-estimated, one appointment not filled, one abolished, and other minor savings — Les frais de transport furent surestimés, une position fut laissée vacante et une autre abolie; diverses petites économies.

b. Contingent expenses lower than anticipated — Dépenses contingentes inférieures aux prévisions.

c. Transport expenses, advertising, legal fees and purchase of land, etc., not as heavy as estimated — Les frais de transport, de réclame, de poursuite et les achats de terrain etc., furent inférieurs aux prévisions.

d. Anticipated increase in strength from the beginning of the fiscal year did not materialize until several months later — L'augmentation d'effectif prévue pour le début de l'année financière n'eut lieu que dans les derniers mois.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 81—$77.64 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Au cours de l'année financière $77.64 furent imputés à ce crédit pour les traitements et les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Vote-Crédit 85—Insurance on boilers (see Treasury Board correspondence, page 295) — Assurance des machines à vapeur (voir correspondance avec le Conseil du Trésor, page 316).

Vote-Crédit 86—Amount paid from Permanent Force Vote for printing and stationery for inside service (see précis of correspondence, page 334) — Impressions et papeterie pour le service intérieur payées à même le crédit de l'armée permanente (voir précis de correspondance, page 343).

Vote-Crédit 90—Payment to Aviation League of Border Cities (see précis of correspondence, page 334) — Paiements à l' "Aviation League of Border Cities" (voir précis de correspondance, page 344).

Air Services—Aeronautique—See Aviation Service, voir Aviation.

Examined and certified — Examinés et certifiés.

P. D. McDONALD,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

NATIONAL REVENUE — REVENU NATIONAL

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
427a, 294		Salaries and Contingent expenses of the several Ports in the Dominion including pay for overtime of Officers, etc.....	$ 8,741,000 00	$ 7,688,410 55	*a* $1,052,589 45
294		Salaries and travelling expenses of Inspectors of Ports and of other officers on inspection and in connection with the Board of Customs, etc.....	1,327,940 00	1,176,567 14	*b* 151,372 86
294		Miscellaneous—Printing and Stationery, subscriptions to commercial papers, etc..	650,000 00	615,405 75	*c* 34,594 25
294		Expenses of maintenance of Revenue Cruisers and for Prevention Service, etc.	1,812,512 00	1,464,354 95	*d* 348,157 05
294	153	To hereby provide, notwithstanding anything in the Consolidated Revenue and Audit Act or any other Act or Law for payment out of the Consolidated Revenue Fund to A. C. Lacouvee, Special Customs Excise Officer Grade 2 on the Preventive Service Staff of the Department of National Revenue of an amount at the rate of $500 per annum to commence from July 1st, 1930 and to continue thereafter until the death of the Annuitant....	500 00	375 00	*e* 125 00
294		Amount to be paid to the Department of Justice to be disbursed by and accounted for to it, for Secret Preventive Service, etc.....	60,000 00	46,288 91	13,711 09
294		Administration of the Business Profits War Tax Act 1916 and the Income War Tax Act 1917, and amendments thereof, and authority for this purpose to create positions and make appointments, etc.....	2,200,000 00	2,156,439 37	*f* 43,560 63
427a		Payments to Messrs. Clarkson, Gordon, Dilworth, Guilfoyle and Nash for services in connection with work arising from reports of the Special Committee and Royal Commission and in connection with Special Sales Tax investigations....	3,000 00	1,532 54	*g* 1,467 46
		Total under Supply Bills Total en vertu des Lois des Subsides.....	14,794,952 00	13,149,374 21	1,645,577 79
		UNDER STATUTE — STATUTAIRE			
	153	Gratuities in lieu of leave on Retirement, 18-19 Geo. V, Chap. 37.....	.....	57,067 71	

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

NATIONAL REVENUE–Conc. — REVENU NATIONAL–Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Total under Supply Bills.....	$14,794,952 00	$13,149,374 21	$ 1,645,577 79
		Total under Statute.....	57,067 71	57,067 71	
		Totals — Totaux.....(Page 2)..	14,852,019 71	13,206,441 92	1,645,577 79

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Additions to staffs at Ports not completed, supplementary vote for additions to staff in lieu of overtime was not used, and reductions occurred in amount paid for over-time services — Les nominations de nouveaux employés dans les bureaux douaniers ne furent pas complétées, le crédit supplémentaire voté pour le personnel additionnel devant éviter le paiement d'heures supplémentaires ne fut pas employé, et diminution dans les paiements d'heures supplémentaires.

b. Re-organization of Inspection Service was not completed — La réorganisation du service d'inspection ne fut pas terminée.

c. Reduction in expenditure for printing, stationery and embossing cheques — Diminution des frais pour impressions, articles de bureau et gravure de chèques.

d. Construction of revenue cruisers provided for, was delayed — La construction de gardes-côtes fut différée.

e. Annuity paid from July 1st — Annuité payée seulement à dater du 1er juillet.

f. Margin of safety — Marge en cas d'imprévu.

g. Investigations were not as extensive as anticipated — Les enquêtes furent moins nombreuses que l'on ne prévoyait.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote–Crédit 294—$344.30 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Au cours de l'année financière, $344.30 furent imputés à ce crédit pour les traitements et les indemnités aux Commissaires chargés d'enquêter sur les cas de propagande politique.

Votes–Crédits 294 & 427a—In addition to the salaries paid from these votes an amount totalling $94,561.70 was paid by other departments as salaries, pensions, etc., to 250 Customs and Excise Officers — En plus des traitements payés à même ces crédits, une somme additionnelle de $94,561.70 fut payée par d'autres ministères à 250 employés des douanes et de l'accise à titre de traitement, pension, etc.

Examined and certified — Examinés et certifiés.

R. S. GLASS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER.
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

OCEAN AND RIVER SERVICE--SERVICES OCÉANIQUES ET FLUVIAUX

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
150		Dominion Steamers and Icebreakers—Maintenance and Repairs	$ 1,860,000 00	$ 1,752,352 16	a$107,647 84
151		Miscellaneous Services relating to Navigation and Shipping	53,000 00	45,298 59	b 7,701 41
152		To reimburse the British Board of Trade for expenditures incurred in the relief of distressed Canadian seamen not authorized by the Canada Shipping Act	550 19	550 19	
384, 153		Subsidies for Wrecking Plants—Quebec and British Columbia	70,000 00	70,000 00	
154		Miscellaneous and unforeseen expenses	12,000 00	9,545 20	b 2,454 80
155		Life Saving Service	100,000 00	55,029 88	c 44,970 12
385, 156	145	Hydrographic and Tidal and Current Surveys, etc	570,000 00	565,721 56	b 4,278 44
157		Construction of new Steamer for Hydrographic Surveys	400,000 00	4,357 50	c 395,642 50
386, 158		Radiotelegraph Service, etc	892,000 00	764,632 77	b 127,367 23
159		Radio Service—To provide for the general improvement of reception conditions to licensed broadcast listeners	225,000 00	221,655 90	b 3,344 10
387		Compassionate allowance to Lawrence Larson formerly employed as caretaker at the Esquimalt Workshop of the Radiotelegraph Service	500 00	500 00	
388		Construction of a new Icebreaker for services in the St. Lawrence River	27,850 00	12,102 83	d 15,747 17
389		Construction of an Icebreaker for Hudson Strait	175,000 00	† 135,354 60	d 39,645 40
		Total under Supply Bills Total en vertu des Lois des Subsides	4,385,900 19	3,637,101 18	748,799 01
		UNDER STATUTE — STATUTAIRE			
	145	Exchequer Court Awards	.....	1,879 37	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	4,385,900 19	3,637,101 18	748,799 10
		Amount under Statute	1,879 37	1,879 37	
		Totals — Totaux.....(Page 2)..	4,387,779 56	3,638,980 55	748,799 01

†$32,885.00 transferred by O.C. April 10, 1931 No. 711 to 1931-32.
†$32,885.00 reportés en 1931-32 par l' arrêté en Conseil, n° 711 du 10 avril 1931.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

OCEAN AND RIVER SERVICE-Conc. — **SERVICES OCÉANIQUES ET FLUVIAUX**-Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Fluctuations in current market prices and margin of safety — Fluctuations dans les prix courants et marge en cas d'imprévu.

b. Margin of safety in compiling estimates — Marge pour imprévus en établissant le budget.

c. Change of policy causing plans to vary — Changement de programme entraînant la modification des plans du ministère.

d. Delays beyond the control of the Department — Retard ne dépendant pas du ministère.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 151 (1929-30)—Tenders for repairs to Government steamer not approved by Governor in Council (see précis of correspondence, page 331) — Soumission pour réparer un bateau du Gouvernement n'ayant pas été approuvée par le Gouverneur en son Conseil (voir précis de correspondance, page 346).

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PENITENTIARIES — PÉNITENCIERS

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
33		Kingston	$ 487,312 00	$ 486,252 65	$ 1,059 35	
33, 337		St. Vincent de Paul	511,160 00	510,559 88	600 12	
33		Dorchester	317,000 00	303,718 99	13,281 01	
33		Manitoba	283,000 00	282,216 00	784 00	
33		British Columbia	257,000 00	256,963 21	36 79	
33		Alberta	7,500 00	6,192 06	1,307 94	
340, 33		Saskatchewan	385,080 00	399,632 09	.....	a$14,552 09
339, 33	140	Preferred class penitentiary, Ontario	200,000 00	199,994 95	5 05	
338, 33		Preferred class penitentiary, Quebec	400,000 00	379,187 71	† 20,812 29	
336, 33		General	401,400 00	400,580 79	819 21	
336 (1929-30)		To provide for the purchase of a preferred class penitentiary site and to begin erection of building	4,470 92	4,467 88	3 04	
357 (1929-30)		To provide for the purchase of Lussier Estate and other properties at St. Vincent de Paul	7,651 67	7,050 00	601 67	
		Total under Supply Bills Total en vertu des Lois des Subsides. (Page 2)	3,261,574 59	3,236,816 21	39,310 47	14,552 09

† $6,200.00 transferred to 1931-32. O.C. May 30, 1931. † $6,200.00 virés 1931-32. A.C. du 30 mai 1931.

EXPLANATION OF GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS DÉPASSÉS

a. Additional accommodation required on account of the abnormal increase in population; the total penitentiary appropriation was not exceeded, there being on total grant a net balance of $24,758.38 — Nouveaux logements nécessités par l'augmentation anormale du nombre des détenus, et une balance inemployée de $24,758.38 restant disponible le crédit total des pénitenciers ne fut pas dépassé.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 33—Employment of chauffeur without approval of Governor in Council (see précis of correspondence, page 329) — Chauffeur employé sans l'autorisation du Gouverneur en son Conseil. (voir précis de correspondance, page 345).

Examined and certified — Examinés et certifiés.
E. S. JOHNSTON,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PENSIONS

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
A 62		Annuity to Dr. F. G. Banting	$ 7,500 00	$ 6,875 00	*a* $ 625 00
A 63		Annuity to Dr. Charles E. Saunders	5,000 00	5,000 00	
A 64		Unmarried sister of the late Col. Harry Baker, M. P.	700 00	699 96	0 04
A 65		Widow of the late Thos. B. Flint	500 00	.....	*b* 500 00
A 66		J. Langlois Bell	600 00	600 00	
A 67	127	Capt. J. E. Bernier	2,400 00	2,400 00	
A 68		James Elliott	672 00	672 00	
A 69		Mrs. Wm. McDougall	1,200 00	1,200 00	
A 70		Alice Morson Smith	600 00	600 00	
A 71		J. L. Weller	3,500 00	3,500 00	
A 350		Mrs. Sidney Swinford	600 00	600 00	
			23,272 00	*22,146 96*	
C 72	188	Mounted Police, Prince Albert Volunteers and Police Scout on account of the Rebellion of 1885	806 65	806 65	
C 73	188	Families of Members of the Mounted Police Force who lost their lives while on duty—			
		Mrs. M. E. Bossange	456 25	456 25	
		Mrs. M. J. Brooke	821 25	821 25	
		Mrs. M. Cox	500 63	500 63	
		Mrs. E. Fitzgerald	525 00	525 00	
		Mrs. M. Nicholson	607 50	607 50	
		Mrs. M. L. Richards	900 00	900 00	
		Mrs. A. L. Searle	406 98	406 98	
		Mrs. C. E. McIllrie	341 25	238 31	*c* 102 94
		Mrs. L. Kennedy	423 50	423 50	
			4,982 36	*4,879 42*	
B 74	155	Pensions payable to Militiamen on Active Service, Northwest Rebellion, 1885, and general pensions	35,000 00	24,756 94	*d* 10,243 06
B 75	155	Civil Flying	5,000 00	346 40	*e* 4,653 60
B 446, 76	155	European War and Active Militia	50,000 000 00	44,234,232 70	5,765,767 30
B* 15, 77	155	Salaries and Contingent expenses of the Board of Pension Commissioners for Canada	395,115 00	389,997 05	5,117 95
		Total under Supply Bills Total en vertu des Lois des Subsides	50,464,176 01	44,677,166 12	5,787,009 89

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PENSIONS-Con. — Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNDER STATUTE —— STATUTAIRE			
A	127	Judges' Pensions		$ 211,805 32	
	127	Miscellaneous			
A		Mrs. Alice Joynson, 4-5 Geo. V, Cap. 56		499 92	
A		Dougald Carmichael, 17 Geo. V. Cap. 76		499 92	
A		Mrs. Beatrice Williams, 17 Geo. V. Cap. 76		600 00	
A		Mrs. Violet L. Jenkin, 17 Geo. V. Cap. 76		600 00	
A		Mrs. Jean Laird Farrell, 17 Geo. V. Cap. 76		600 00	
A		Mrs. Rebecca Farrow, 19-20 Geo. V. Cap. 64		1,411 56	
				4,211 40	
B	155	Salaries, Board of Pension Commissioners, R.S. 1927, Cap. 157		19,000 00	
B	156	Salaries, Chairman and five members of the Federal Appeal Board, R.S. 1927, Cap. 157		18,433 32	
B	155	Militia Pension Act of 1901		879,193 74	
C	188	Royal Northwest Mounted Police, R.S. 1927, Cap. 160		155,912 84	
		Total		1,288,556 62	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	$50,464,176 01	44,677,166 12	$5,787,009 89
		Amount under Statute	1,288,556 62	1,288,556 62	
		Totals — Totaux (Page 2)	51,752,732 63	45,965,722 74	5,787,009 89

*Supplementary Estimates—Crédits supplémentaires.

Distribution of Pensions by Departments — Répartition des pensions par Ministère:—

A—Finance	(Page—127)	$ 238,163 68
B—Pensions and National Health	(Pages—155-6)	45,565,960 15
C—Royal Canadian Mounted Police	(Page—188)	161,598 91
		45,965,722 74

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PENSIONS–Conc. — Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Annuity for eleven months — Annuité payée pendant 11 mois.

b. Mrs. Flint died before April, 1930 — Mme Flint décéda antérieurement au 1 avril 1930.

c. Mrs. McIllrie died Dec. 12 1930 — Mme McIllrie décéda le 12 décembre, 1930.

d. Owing to the death of a number of pensioners — Dû au décès de plusieurs pensionnés.

e. No flying accidents occurred during the year — Aucun accident d'aviation ne se produisit durant l'année.

f. The number of restorations of pensions under the amended Pension Act 1930 to men who received final payments of pensions was considerably less than at first anticipated. This in some measure also applies to pensions to widows eligible for pensions under the provisions of the amended Act. It was impossible to reach all those eligible prior to the end of the fiscal year — Les pensions rétablies, à la suite des modifications apportées en 1930 à la loi des Pensions, en faveur de vétérans ayant précedemment acceptés un règlement définitif, furent moins nombreuses que l'on ne prévoyait. Ceci s'applique, dans une certaine mesure, aux veuves ayant droit à une pension d'après les dispositions de la loi telle que modifiée. Il ne fut pas possible de prévenir avant la fin de l'année financière tous ceux ayant droit à une pension.

AUDIT NOTE — NOTE DE VÉRIFICATION

Votes-Crédits 76 & 446 — Overpayments and adjustments of Pensions amounting to $34,217.42, disclosed by the Audit, are referred to in the introduction, see page xxvi. — Des trop-payés et des ajustements de pension de $34,217.42, que firent découvrir une inspection, sont expliqués dans l'Introduction, page xcvii.

Examined and certified — Examinés et certifiés.

A. H. Brown, E. S. Johnston, H. P. Godard, B. R. King.

Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PENSIONS AND NATIONAL HEALTH
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
221	155	Care of Patients and Medical Examination of Pensioners	$ 2,800,000 00	$ 2,593,017 06	*a* $206,982 94
447, 222		Salaries—Administrative, Insurance, Hospitals and Clinics	3,106,000 00	2,975,922 13	*b* 130,077 87
223		Compensation—Pay and Allowances	2,300,000 00	2,281,301 79	*c* 18,698 21
224		Vocational Loans	2,000 00	11 58	*d* 1,988 42
225		Interest on War Service Gratuity and Administration Fund	10,000 00	5,592 84	*e* 4,407 16
*60,62,63		Relief of Pensioners	575,000 00	575,000 00	
*51, 226		Unemployment Relief	340,000 00	332,010 43	7,989 57
448, 227		Operating Expense and Working Capital	500,000 00	397,656 82	*f* 102,343 18
228	156	Employers' Liability Compensation	60,000 00	45,142 20	*g* 14,857 80
229		Sheltered Employment	200,000 00	95,056 37	*h* 104,943 63
230		Federal Appeal Board	130,000 00	68,696 39	*i* 61,303 61
231		Grant to Canadian Legion, British Empire Service League	10,000 00	10,000 00	
232		Grant to Last Post Fund	30,000 00	30,000 00	
449		Pensions Tribunal	32,083 33	26,028 24	*j* 6,055 09
450		Appeal Court	12,833 33	7,558 71	*j* 5,274 62
451		War Veterans' Allowances	1,000,000 00	318,029 22	*k* 681,970 78
452		War Veterans' Allowance Committee	14,666 66	13,333 20	*j* 1,333 46
			11,122,583 32	*9,774,356 98*	*1,348,226 34*
		NATIONAL HEALTH — HYGIÈNE			
233		Administration of the Acts respecting Food and Drugs, Opium and Narcotic Drugs and Proprietary or Patent Medicines including the Laboratory of Hygiene	163,500 00	147,517 31	*l* 15,982 69
234	156	Pollution of Inland Waters and Public Works Health Act	26,000 00	25,999 95	0 05
235		Marine Hospitals, etc	250,000 00	209,005 55	*m* 40,994 45
415, 236		Quarantine, etc	270,000 00	208,225 76	*n* 61,774 24
237		Immigration Medical Inspection	300,000 00	254,160 10	*o* 45,839 90
238		Venereal Diseases	100,000 00	98,475 04	*p* 1,524 96
			1,109,500 00	*943,383 71*	*166,116 29*
		Total under Supply Bills			
		Total en vertu des Lois des Subsides. (Page 2)	12,232,083 32	10,717,740 69	1,514,342 63

*Supplementary Estimates—Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PENSIONS AND NATIONAL HEALTH-Conc.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPPLOYÉS

a. Treatment was not necessary to the extent anticipated. Surplus is normal due to the great difficulty in forecasting the number of persons who will require treatment — Moins de traitements que l'on prévoyait. Le surplus est normal à cause de la difficulté de prévoir exactement le nombre d'hommes ayant besoin de suivre un traitement.

b. Provision was made for additional staff to deal with the 1930 amendments to the Pension Act, but this staff was not required until a later date than was anticipated — Par suite des modifications apportées en 1930 à la loi des Pensions, des provisions avaient été faites pour un personnel additionnel qui ne fut requis qu'après la date prévue.

c. This appropriation was estimated very closely. — Ce crédit fut estimé très exactement.

d. No applications for loans were received during the year. — Aucune demande de prêt ne fut reçue pendant l'année.

e. The number of accounts closed during the year on which interest was payable was less than expected — Le nombre des comptes clos pendant l'année, sur lesquels le ministère paye des intérêts, fut inférieur aux prévisions.

f. Surplus largely represents cash advances of various natures repaid at the end of the fiscal year — Ce surplus représente en grande partie des avances de différente nature remboursées à la fin de l'année financière.

g. The number of industrial accidents was less than usual — Le nombre d'accidents dans l'industrie fut moins élevé que de coutume.

h. Two vetcraft workshops were not operated, owing to destruction by fire — Deux ateliers de vétérans détruits par un incendie ne furent pas réouverts.

i. The Federal Appeal Board ceased to exist on the 31st of Aug. 1930 — La Commission Fédérale d'appel fut dissoute le 31 août, 1930.

j. Appointments were made from a later date than provided in the amended Pension Act, 1930 — Nominations faites plus tard que ne le prévoyaient les modifications apportées en 1930 à la loi des Pensions.

k. Applications for allowances at first were not as numerous as anticipated — Les demandes d'allocations furent au début moins nombreuses que l'on ne le prévoyait.

l. A saving in legal services in connection with the administration of the Opium and Narcotic Drug Act; in the various prosecutions fewer appeals were made than in previous years — Diminution dans les dépenses des frais judiciaires resultant de l'application de la Loi sur l'opium et les narcotiques. Le nombre d'appels faits à la suite des poursuites intentées fut moins élevé que de coutume.

m. Decrease in the expenditure for the treatment of sick mariners owing to a diminution in shipping activities — Diminution dans les frais de traitement des marins malades par suite du fléchissement des expéditions par mer.

n. Provision was made for the purchase of two new vessels for this service but they were not completed during the year — Des provisions avaient été faites pour l'achat de deux nouveaux bateaux pour ce service, mais ils ne furent pas terminés durant l'année.

o. Owing to the cessation of immigration to Canada, there was a saving effected in travelling expenses of officials, and in doctors' fees for medical examinations — L'immigration au Canada ayant cessée il en est résulté une économie dans les frais de déplacement des fonctionnaires et dans les honoraires payés aux docteurs pour examens médicaux.

p. Only a part of the allotment for Prince Edward Island was paid. Unable to estimate the requirements more closely — Les versements prévus pour l'Ile du Prince Edouard ne furent faits qu'en partie. Impossibilité de prévoir plus exactement le montant des dépenses.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 227—$100.65 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — $100.65 furent imputés à ce crédit pour les traitements et les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Examined and certified — Examinés et certifiés.

H. P. GODARD,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

POST OFFICE: OUTSIDE SERVICE — POSTES: SERVICE EXTÉRIEUR

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
299		Salaries and Allowances	$18,632,694 40	$18,117,750 79	*a* $514,943 61
299		Mail Service, Including mail service by air...	17,267,000 00	16,551,806 31	*b* 715,193 69
*54, 299		Miscellaneous, etc	1,662,298 18	1,483,404 42	*c* 178,893 76
299		Yukon Territory	150,000 00	139,004 44	10,995 56
	158	Vote 449, 1929-30—To provide for the readjustment of the salaries of certain postal employees in Western Canada who were dismissed in 1919 and subsequently re-employed to give them payment as from the date of their re-employment for services actually performed at the rates of remuneration paid to other employees for similar services; balance brought forward under Section 49 (3) C.R. and A. Act	10,929 90	637 61	10,292 29
		Total under Supply Bills Total en vertu des Lois des Subsides. (Page 2)	37,722,922 48	36,292,603 57	1,430,318 91

*Supplementary Estimates—Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due to retirements, resignations, deaths, etc., replacements at lower salaries, unfilled vacancies and economies effected — Dû à ce que des fonctionnaires furent mis à la retraite, démissionnèrent décédèrent, furent remplacés par d'autres touchant un traitement moins élevé, à ce que des positions furent laissées vacantes, et à des économies diverses.

b. Mainly due to the abandonment of projected services which it was decided not to put into effect, also in consequence of cancelled, or only partially completed flights — Dû en grande partie à la décision qui fut prise de ne pas exécuter des services projetés et à ce que des voyages aériens furent supprimés ou effectués seulement en partie.

c. Largely as the result of the Printing and Stationery accounts for the month of March not having been received in time for the payment to be made in the fiscal year — Résulte en grande partie de ce que les comptes d'impressions et de papeterie pour le mois de mars ne furent pas reçus à temps pour être payés au cours de l'année financière.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 299—$6,611.03 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Au cours de l'année financière $6,611.03 furent imputés à ce crédit pour les traitements et les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Vote-Crédit 299—Payment to "Commercial Airways, Limited "not according to contract" (see précis of correspondence, page 335) — Paiement à la "Commercial Airways Ltd." fait contrairement aux clauses du contrat. (voir précis de correspondance, page 348).

Examined and certified — Examinés et certifiés.

R. S. GLASS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PUBLIC PRINTING AND STATIONERY — IMPRIMERIE ET PAPETERIE DE L'ÉTAT

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
*39, 201	161	Printing, Binding, etc., the Annual Statutes.	$ 13,433 63	$ 13,433 63	
202		Canada Gazette	35,000 00	31,008 46	a$ 3,991 54
203		Plant—Repairs and Renewals	30,000 00	26,487 12	a 3,512 88
204		Plant — New	45,000 00	44,951 65	48 35
205		Distribution of Parliamentary Documents	50,000 00	46,941 00	a 3,059 00
206		Printing and Binding Government Publications for sale and distribution to Departments and the public	40,000 00	39,999 81	0 19
		Total under Supply Bills Total en vertu des Lois des Subsides (Page 2)	213,433 63	202,821 67	10,611 96

*Supplementary Estimates—Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. The requirements being variable, it was impracticable to estimate more closely — Les besoins étant variables, il n'était pas possible de prévoir plus exactement le montant requis.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS: CHARGEABLE TO CAPITAL—MARINE DEPARTMENT
TRAVAUX PUBLICS: IMPUTABLES AU CAPITAL—MINISTÈRE DE LA MARINE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
390, 160	147	River St. Lawrence Ship Channel, dredging, including the maintenance and operation of Sorel Shipyard	$ 5,520,557 75	$ 3,462,951 16	*a* $2,057,606 59
161		To provide for the construction of regulating and retaining dams in the St. Lawrence River	700,000 00	397,410 12	*a* 302,589 88
391		To provide for the payment of accounts outstanding for provisions supplied to Dredge No. 8 of the River St. Lawrence Dredging Fleet	1,476 24	1,476 24	
		Total under Supply Bills Total en vertu des Lois des Subsides Page 4	6,222,033 99	3,861,837 52	2,360,196 47

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. On account of delays in letting certain contracts.—Dû à des retards dans la mise en adjudication de certains travaux à forfait.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

PUBLIC WORKS: CHARGEABLE TO CAPITAL
TRAVAUX PUBLICS: IMPUTABLES AU CAPITAL

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés	
		PUBLIC BUILDINGS — ÉDIFICES PUBLICS					
116		Ottawa—New Departmental Building	$ 1,200,000 00	$ 1,045,060 32	c	$ 154,939 68	
116		Ottawa—Parliament Building	10,000 00	6,420 12	e	3,579 88	
*17, 116	182	Ottawa—National Research Council Laboratories and Equipment	1,541,330 00	1,541,317 31	a	12 69	
*17, 116		Ottawa—Addition to Central Heating Plant	151,500 00	151,343 88	a	156 12	
		HARBOURS AND RIVERS — PORTS ET RIVIÈRES					
*18, 117		Burlington Channel — Improvements	1,151,495 00	1,151,324 55	a	170 45	
117		Esquimalt, B.C.—Dry Dock	10,000 00	10,000 00			
117		Lower Lakes Terminal	3,100,000 00	3,099,759 99	a	240 01	
117		Upper St. Lawrence River—Channel Improvements	600,000 00	267,601 74	h	332,398 26	
*18, 117	182	Port Arthur and Fort William—Harbour Improvements	428,530 00	424,741 11	a	3,788 89	
117		Quebec Harbour—Champlain Dock—To complete	32,000 00	31,999 12	a	0 88	
361, 117		Sorel—Harbour Improvements	450,000 00	400,890 54	c	49,109 46	
117		St. John—Channel Improvements	200,000 00	117,904 10	c	82,095 90	
117		Toronto—Harbour Improvements	47,000 00	31,463 12	c	15,536 88	
		Total under Supply Bills Total en vertu des Lois des Subsides	8,921,855 00	8,279,825 90		642,029 10	
		UNDER STATUTE — STATUTAIRE					
	183	Exchequer Court Awards	.....	3,600 83			
		SUMMARY — SOMMAIRE					
		Amount under Supply Bills	8,921,855 00	8,279,825 90		642,029 10	
		Amount under Statute	3,600 83	3,600 83			
		Totals — Totaux.....(Page 4)	8,925,455 83	8,283,426 73		642,029 10	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		PUBLIC BUILDINGS — ÉDIFICES PUBLICS				
		Nova Scotia — Nouvelle Écosse				
118		Amherst Public Building—Improvements and Repairs	$ 4,000 00	$ 2,738 40	c$ 1,261 60	
118		Annapolis Public Building—Improvements and Repairs	2,000 00	2,000 00		
118		Antigonish Public Building—Addition	12,000 00	10,057 63	c 1,942 37	
118		Arichat Public Building—Improvements to Lighting	2,000 00	1,539 07	c 460 93	
118		Canso Public Building—Improvements and Repairs	3,000 00	1,545 85	c 1,454 15	
118		Dartmouth Public Building—Improvements and Repairs	2,000 00	1,910 40	c 89 60	
118	163	Halifax Naval Establishment—New Buildings	30,000 00	756 42	c 29,243 58	
118		Halifax Public Building—Improvements and Repairs	20,000 00	8,924 52	c 11,075 48	
118		Halifax Quarantine Station—Improvements, Repairs, etc	7,000 00	2,950 66	c 4,049 34	
362, 118		Halifax—Repairs to Buildings and Wharves at R.C.N. Barracks and H.M.C. Dockyards	38,000 00	18,558 80	c 19,441 20	
118		Hantsport—Public Building	11,000 00	10,617 96	a 382 04	
118		Kentville Public Building—Addition	22,000 00	19,132 52	c 2,867 48	
362		Middleton—Public Building	20,000 00	9,627 01	c 10,372 99	
118		New Glasgow Public Building—Addition	48,500 00	120 60	c 48,379 40	
362		New Waterford—Public Building	20,000 00	3,500 00	c 16,500 00	
362, 118		Sherbrooke—Public Building	30,500 00	28,527 60	f 1,972 40	
362		Shubenacadie—Public Building	19,000 00	119 62	c 18,880 38	
118	164	Springhill Public Building—Improvements and Repairs	2,000 00	.....	g 2,000 00	
118		Sydney Public Building—Improvements and Repairs	5,000 00	4,300 00	e 700 00	
118		Sydney Mines Public Building—Improvements and Repairs	2,000 00	.....	g 2,000 00	

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME-Con.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS-Suite

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		PUBLIC BUILDINGS-*Con.* ÉDIFICES PUBLICS-*Suite*				
		Nova Scotia-*Conc.*-Nouvelle Écosse-*Fin*				
118		Windsor Public Building—Improvements and Repairs	$ 2,000 00	.....	*g* $ 2,000 00	
		(Page 94)	302,000 00	$ 126,927 06	175,072 94	
119		New Brunswick — Nouveau Brunswick				
363		Atholville—Public Building	14,000 00	11,469 18	*c* 2,530 82	
119		Dalhousie—Public Building	12,000 00	.....	*g* 12,000 00	
119		Forest City—Building for Immigration and Customs—Excise purposes	4,000 00	56 71	*c* 3,943 29	
119	164	St. John Quarantine Station—Partridge Island—Improvements, Alterations, Repairs, etc	9,500 00	1,995 82	*c* 7,504 18	
363, 119		St. John Quarantine Station—Partridge Island—New Pipe Line and Repairs to existing line	35,000 00	30,018 39	*e* 4,981 61	
119		St. John—Tractor for Postal purposes	1,625 00	1,692 00	.....	*a* $ 67 00
		West St. John—Purchase of property for Lancaster Hospital	5,000 00	5,065 20	.....	*a* 65 20
		(Page 94)	81,125 00	50,297 30	30,959 90	132 20
	164	Maritime Provinces Generally Provinces Maritimes en général				
*19, 120		Dominion Public Buildings—Improvements, Repairs, etc.....(Page 94)	55,500 00	55,498 84	*a* 1 16	
		Quebec — Québec				
364, 121		Beauharnois—Public Building	49,000 00	45,133 00	*c* 3,867 00	
364		Beauport—Public Building	12,200 00	103 94	*c* 12,096 06	
364		Black Lake—Public Building	26,000 00	211 54	*g* 25,788 46	
121		Cowansville—Public Building	11,000 00	10,856 09	*a* 143 91	
121		Dominion Public Buildings—Improvements, Repairs, etc	120,000 00	109,965 75	*c* 10,034 25	
364		Donnacona—Public Building	5,000 00	.....	*g* 5,000 00	
121		Farnham—Public Building	30,000 00	1,112 31	*g* 28,887 69	
364, 121		Grand Mere—Public Building	54,000 00	51,266 15	*c* 2,733 85	
121	164	Grosse Isle Quarantine Station—Improvements, Repairs, etc	21,000 00	14,582 58	*c* 6,417 42	
364		Hull—Laboratory of Hygiene	22,000 00	20,324 11	*c* 1,675 89	
121		Huntingdon—Public Building	30,000 00	5,732 35	*c* 24,267 65	
364		Jonquiere—Public Building Addition	8,500 00	62 23	*c* 8,437 77	
364		Kenogami—Public Building Addition	4,500 00	2,801 11	*e* 1,698 89	
121		Les Eboulements Post Office—Installation of fittings	2,500 00	1,390 60	*e* 1,109 40	
364, 121		Levis—Tractor for postal purposes	1,625 00	1,682 00	.....	*a* 57 00
364, 121		La Tuque Public Building	43,000 00	24,271 46	*e* 18,728 54	
364		Magog Public Building—Addition and Alterations	9,500 00	6,556 38	*f* 2,943 62	
121		Maisonneuve—Public Building	25,000 00	8 64	*g* 24,991 36	

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		PUBLIC BUILDINGS-*Con.* ÉDIFICES PUBLICS-*Suite*				
		Quebec-*Conc.* — Québec-*Fin*				
121		Montmagny Public Building—Addition and Alterations	$ 7,000 00	$ 5,592 47	*e* $ 1,407 53	
121	164	Montreal—Bonaventure Station—Tractor for postal purposes	3,100 00	2,965 00	*a* 135 00	
121		Montreal—Government's share of cost of local improvements	22,500 00	22,404 30	*a* 95 70	
121		Montreal—New Examining Warehouse—Improvements to Heating	5,000 00	3,628 15	*f* 1,371 85	
121		Montreal—Postal Station "B"—Improvements and Equipment	6,000 00	3,395 00	*e* 2,605 00	
121		Montreal—Postal Station "H"—Improvements to Heating	5,000 00	5,136 00	.....	*a* $ 136 00
364, 121		Montreal—Postal Terminal Building	500,000 00	398 04	*g* 499,601 96	
121		Montreal—St. Henri Postal Station	15,000 00	.....	*g* 15,000 00	
121		Montreal—Stephens Building—Improvements, Alterations and Equipment	12,500 00	2,060 50	*e* 10,439 50	
121		Quebec—Accommodation for Military stores	100,000 00	.....	*g* 100,000 00	
121		Quebec Citadel—Governor General's Quarters—Improvements, Maintenance, etc	17,000 00	15,360 19	*f* $ 1,639 81	
121		Quebec—Immigration Hospital—Repairs, Alterations and Addition	10,000 00	5,639 55	*e* 4,360 45	
364, 121		Quebec—Postal Improvements and installation at C.P.R. Station	3,000 00	2,700 60	*f* 299 40	
364, 121		Ste. Anne de Bellevue—Public Building	37,500 00	8,556 20	*c* 28,943 80	
121	165	St. Hyacinthe Public Building—Addition and Improvements	30,000 00	29,049 38	*a* 950 62	
121		St. Joseph d'Alma—Public Building	28,000 00	5 65	*g* 27,994 35	
121		Ste. Marie de Beauce—Public Building	25,000 00	20,785 25	*f* 4,214 75	
121		Ste. Martine (Chateauguay Co.)—Public Building	15,000 00	3,199 90	*c* 11,800 10	
121		St. Pascal—Public Building	24,000 00	18,374 22	*f* 5,625 78	
121		St. Romuald—Public Building	12,000 00	9,071 80	*d* 2,928 20	
364		St. Raymond—Public Building	15,000 00	4,664 21	*e* 10,335 79	
121		Ste. Rose—Public Building	20,000 00	7,822 37	*d* 12,177 63	
121		Shawinigan Falls Public Building—Enlargement	22,000 00	16,619 71	*c* 5,380 29	
121		Thetford Mines Armoury—Improvements and Repairs	1,400 00	1,401 30	.....	*a* 1 30
364		Three Rivers Public Building—Lighting of Grounds	1,500 00	.....	*g* 1,500 00	
364		Trois Pistoles—Public Building	20,000 00	2 10	*g* 19,997 90	
121		Valleyfield Public Building—Improvements to Heating	2,000 00	1,865 50	*f* 134 50	
121		Victoriaville—Public Building	30,000 00	29,975 57	*a* 24 43	
*20, 364		Ville Marie—Public Building	29,370 00	29,349 66	*a* 20 34	
121		Waterloo—Public Building	3,000 00	2,808 90	*f* 191 10	
121		Westmount—Armoury	13,000 00	12,634 00	*a* 366 00	
		(Page 94)	1,509,695 00	561,525 76	948,363 54	194 30

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		PUBLIC BUILDINGS-*Con.* ÉDIFICES PUBLICS-*Suite*						
		Ontario						
122		Brockville Public Building—Installation of fittings	$ 4,000 00	$ 6 30	*g*	$ 3,993 70		
365		Copper Cliff—Public Building	15,000 00	15,000 00				
*21, 122		Dominion Public Buildings—Improvements, Repairs, etc	132,000 00	132,057 43		.....	*a*	$ 57 43
122		Exeter—Public Building	10,000 00	3,313 96	*d*	6,686 04		
122		Fort Frances—Public Building	38,000 00	38,137 11		.....	*a*	137 11
122		Fort William—Government's share of cost of local improvements	1,500 00	1,480 82	*a*	19 18		
122		Gore Bay—Public Building	25,000 00	24,998 92	*a*	1 08		
365, 122		Haileybury—Addition to Armoury	12,500 00	11,611 54	*f*	888 46		
122		Keewatin—Public Building	25,000 00	22,338 12	*c*	2,661 88		
122	165	Kingston R.M.C. Messing accommodation	75,000 00	.....	*g*	75,000 00		
365		Lindsay Public Building—Improvements to Heating	1,700 00	.....	*g*	1,700 00		
122		London Custom House—Renewal of clock	1,500 00	1,142 51	*f*	357 49		
122		London Public Building—Improvements and repairs to building and heating apparatus	8,000 00	8,075 00		.....	*a*	75 00
122		London—Westminster Hospital—Paving roadway	10,000 00	9,564 50	*a*	435 50		
122		Mildmay—Public Building	12,000 00	1,527 08	*e*	10,472 92		
365		New Liskeard—Public Building	15,000 00	5,145 35	*c*	9,854 65		
122		Niagara Falls—Public Building	125,000 00	106,085 05	*d*	18,914 95		
365		Ottawa—Accommodation for Customs-Excise Laboratory	16,000 00	15,626 26	*a*	373 74		
122		Ottawa—Departmental Buildings, Fittings, etc	85,000 00	84,103 29	*a*	896 71		
365, 122	166	Ottawa—Government's share of cost of local improvements	52,100 00	37,374 02	*f*	14,725 98		
122		Ottawa—Laboratory for Department of Mines, Booth St., and Alterations	104,000 00	103,974 71	*a*	25 29		
*59	165	Ottawa—Repairs to Central Heating Plant	25,000 00	14,433 44	*f*	10,566 56		
122		Ottawa—Towards purchase of Daly Building	106,000 00	106,000 00				
122		Ottawa—Towards purchase of building for government workshops	12,000 00	11,650 00	*a*	350 00		
365		Owen Sound Public Building—Improvements to Lighting	2,300 00	2,082 88	*f*	217 12		
122	166	Penetanguishene—Public Building	12,000 00	3,565 67	*c*	8,434 33		
122		Peterborough Public Building—Improvements	1,500 00	1,250 00	*f*	250 00		
122		Port Arthur Public Building—Addition and Alterations	50,000 00	45,305 55	*c*	4,694 45		
365		Port Credit—Public Building	15,000 00	1,077 29	*c*	13,922 71		
122		St. Thomas Public Building—Improvements to Lighting	2,100 00	1,596 75	*f*	503 25		
*21, 122		Sturgeon Falls—Public Building	44,873 95	44,862 69	*a*	11 26		

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Ontario–*Conc.* — *Fin*				
365, 122		Sudbury Public Building—Addition and Alterations	$ 3,000 00	$ 2,878 00	*a* $ 122 00	
365		Sydenham—Public Building	11,000 00	10,997 01	*a* 2 99	
365, 122		Timmins—Public Building	60,000 00	58,586 29	*a* 1,413 71	
122		Toronto—Customs House	1,500,000 00	1,499,993 11	*a* 6 89	
122		Toronto—Fittings for accommodation of Customs	3,000 00	720 68	*e* 2,279 32	
122	166	Toronto Post Office—Improvements and Repairs	5,000 00	4,454 35	*f* 545 65	
122		Toronto Postal Station "A"—Mechanical equipment, Improvements, etc.	90,000 00	59,314 15	*c* 30,685 85	
365		Wallaceburg—Public Building	25,000 00	1,094 07	*g* 23,905 93	
122		Welland Armoury—Government's share of cost of local improvements	1,250 00	1,242 64	*a* 7 36	
122		Windsor—Installation of Pick-up table	3,500 00	3,500 00		
122		Windsor—Public Building	100,000 00	.....	*g* 100,000 00	
122		Woodstock—Public Building—Improvements and Repairs	1,500 00	1,400 00	*c* 100 00	
		(Page 94)	2,842,323 95	2,497,566 54	345,026 95	$ 269 54
		Manitoba				
123		Brandon—Public Building	150,000 00	134,927 20	*d,f* 15,072 80	
123		Dauphin Public Building—Addition	21,000 00	20,621 98	*a* 378 02	
123		Deloraine—Public Building	19,500 00	19,494 70	*a* 5 30	
366		Dominion City—Public Building	12,000 00	95 94	*g* 11,904 06	
123		Dominion Public Buildings—Improvements, Repairs, etc	35,000 00	21,908 37	*f* 13,091 63	
123		Emerson—Building for Customs and Immigration purposes	2,500 00	702 00	*d* 1,798 00	
366, 123	166	Gretna—Public Building	27,000 00	22,670 44	*f* 4,329 56	
366		Norwood Grove—Public Building	5,000 00	5,078 55	.....	*a* 78 55
366		Oak Lake—Public Building	12,000 00	11,992 90	*a* 7 10	
123		Winnipeg—Deer Lodge Hospital—Addition to site	1,600 00	1,637 02	.....	*a* 37 02
123		Winnipeg—Fort Osborne Barracks—Mess Building	90,000 00	.....	*g* 90,000 00	
366		Winnipeg—Fort Osborne Barracks—Improvements to Heating	5,000 00	2,845 25	*f* 2,154 75	
366		Winnipeg—Postal Station "A"—Installation of truck scale	2,000 00	1,825 00	*f* 175 00	
		(Page 94)	382,600 00	243,799 35	138,916 22	115 57
		Saskatchewan				
124		Arcola—Public Building	12,000 00	158,29	*f* 11,841 71	
124		Canora—Public Building	20,000 00	17,765 69	*d* 2,234 31	
367	167	Biggar—Public Building	10,000 00	.....	*g* 10,000 00	
*22, 124		Dominion Public Buildings—Improvements, Repairs, etc	20,500 00	20,499 95	*a* 0 05	
124		Gravelbourg—Public Building	10,500 00	10,049 01	*a* 450 99	

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Saskatchewan–*Conc.*—*Fin*				
367, 124		Indian Head Forestry Building—Addition	$ 8,000 00	$ 7,199 42	*f* $ 800 58	
367		Kamsack—Public Building	10,000 00	1,359 41	*c* 8,640 59	
124		Lloydminster—Public Building	75,000 00	66,883 33	*a* 8,116 67	
367		Lumsden—Public Building	12,000 00	2,122 47	*c* 9,877 53	
124		Melville—Public Building	31,000 00	31,000 00		
124		North Battleford—Immigration Building	30,000 00	26,132 37	*e* 3,867 63	
124	167	Regina—Armoury	34,000 00	34,000 00		
124		Regina—Public Building—Addition	225,000 00	175,616 18	*c* 49,383 82	
367		Saskatoon—Old Post Office Building—Improvements	12,500 00	93 03	*g* 12,406 97	
124		Saskatoon—Public Building	445,000 00	405,583 14	*d* 39,416 86	
124		Watrous—Public Building	12,000 00	.....	*g* 12,000 00	
124		Wilkie—Public Building	40,000 00	37,780 77	*d* 2,219 23	
124		Yorkton Public Building—Addition	3,000 00	1,654 40	*e* 1,345 60	
		(Page 94)	1,010,500 00	837,897 46	172,602 54	
		Alberta				
125		Calgary—Public Building	1,000,000 00	999,991 77	*a* 8 23	
125		Calgary Customs Examining Warehouse—Improvements and Alterations	4,000 00	3,631 00	*f* 369 00	
368, 125		Camrose—Public Building	58,000 00	56,780 00	*f* 1,220 00	
125		Carway—Building for Immigration and Customs purposes	2,500 00	1,992 41	*f* 507 59	
125		Coutts—Building for Immigration and Customs purposes	2,500 00	2,180 05	*f* 319 95	
*23, 125	167	Delia—Purchase of building for postal purposes	10,000 00	10,027 00	.....	*a* $ 27 00
125		Dominion Public Buildings—Improvements, Repairs, etc	17,000 00	12,286 94	*f* 4,713 06	
125		Drumheller—Public Building	30,000 00	4,242 06	*c* 25,757 94	
368		Edmonton—Grain Inspection Building	4,500 00	3,944 00	*e* 556 00	
368, 125		Edmonton—Immigration Building	82,000 00	79,424 87	*f* 2,575 13	
125		Edmonton Public Building—Addition	400,000 00	377,676 01	*c* 22,323 99	
125		Falher—Immigration Building	11,000 00	8,970 00	*d* 2,030 00	
368		High River—Public Building	15,000 00	178 54	*c* 14,821 46	
125		Red Deer Public Building—Addition and Alterations	2,500 00	2,248 35	*d* 251 65	
125		Vegreville—Public Building	37,000 00	24,463 99	*f* 12,536 01	
		(Page 94)	1,676,000 00	1,588,036 99	87,990 01	27 00

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		PUBLIC BUILDINGS-*Conc.* ÉDIFICES PUBLICS-*Fin*				
		British Columbia — Colombie Britannique				
126		Dominion Public Buildings—Improvements, Repairs, etc.	$ 45,000 00	$ 45,086 92	.....	*a* $ 86 92
126		Esquimalt—General Repairs and Improvements at R.C.N. Barracks and H.M.C. Dockyard	10,000 00	2,075 90	*c* $ 7,924 10	
369, 126		Kimberley—Public Building	28,800 00	25,195 28	*e* 3,604 72	
369	167	Rossland Public Building—Repairs	5,000 00	4,625 36	*f* 374 64	
126		Trail—Public Building	66,000 00	56,648 46	*d* 9,351 54	
126		Vancouver — Accommodation for R.C.N.V.R.	11,500 00	11,410 00	*a* 90 00	
126		Vancouver Public Buildings — Improvements, Repairs, etc.	17,000 00	14,999 95	*f* 2,000 05	
126		Vancouver Public Building—To meet one year's interest at 5% on mortgage of $400,000	20,000 00	20,000 00		
		(Page 94)	203,300 00	180,041 87	23,345 05	86 92
		Generally — En général				
127		Experimental Farms—Replacements, Repairs, Improvements, etc.	100,000 00	100,149 60	.....	*a* 149 60
127		Flags for Dominion Public Buildings	5,000 00	5,000 00		
127		Installation of fuel saving devices	10,000 00	9,433 67	*f* 566 33	
127	168	Military Buildings—Repairs, Fittings and Additions	50,000 00	39,826 46	*c* 10,173 54	
127		Military Hospitals—Repairs and Improvements	80,000 00	77,690 45	*c* 2,309 55	
127		Public Buildings—Generally	45,000 00	29,835 38	*f* 15,164 62	
127		Purchase of Stamp Cancelling Machines	76,500 00	59,077 40	*c* 17,422 60	
		(Page 94)	366,500 00	321,012 96	45,636 64	149 60
		RENTS, REPAIRS, FURNITURE, HEATING, ETC. — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.				
		Ottawa Public Buildings and Grounds—Edifices publics et terrains, Ottawa				
*24, 128		Departments Generally—Char Service, including $150.00 to E. Snowdon for firing the noon gun	423,300 00	421,681 89	1,618 11	
*24, 128	168	Elevator Attendants	117,700 00	116,653 37	*a* 1,046 63	
128		Heating, including salaries of Engineers Firemen and Watchmen	450,000 00	412,480 32	*f* 37,519 68	
128		Light and Power, including roads and bridges	175,000 00	174,999 47	*a* 0 53	
*24, 128		Repairs, Improvements, Additions and Maintenance	717,000 00	716,955 90	*a* 44 10	

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		RENTS, REPAIRS, FURNITURE, HEATING, ETC.–*Conc.* — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.–*Fin*				
		Ottawa Public Buildings and Grounds —*Conc.*—Édifices publics et terrains, Ottawa.—*Fin*				
128		Rideau Hall—Allowance for Fuel and Light	$ 19,000 00	$ 19,000 00		
128		Rideau Hall, including grounds, Improvements, Furniture, Maintenance, etc	60,000 00	59,999 06	*a* $ 0 94	
*24	168	Rideau Hall—Amount required to complete payment for additional furniture and furnishings, including the purchase from the retiring Governor General of the Chinese Gallery	15,000 00	15,000 00		
370, 128		Telephone Service	130,500 00	130,499 96	*a* 0 04	
*24, 370						
128		Water	69,250 00	69,249 12	*a* 0 88	
			2,176,750 00	*2,136,519 09*	*40,230 91*	
		Dominion Public Buildings Édifices publics de l'État				
128		Dominion Immigration Buildings—Repairs, Improvements, Additions, Furniture, etc	25,000 00	17,894 08	*c* 7,105 92	
128		Dominion Quarantine Stations—Maintenance and Repairs	15,000 00	11,825 22	*f* 3,174 78	
*24, 128		Fittings, General Supplies and Furniture	205,000 00	204,999 82	*a* 0 18	
128		Heating	415,000 00	414,963 59	*a* 36 41	
*24, 128		Light and Power	330,000 00	329,986 14	*a* 13 86	
128		Rents	1,900,000 00	1,880,006 34	*f* 19,993 66	
128	168	Salaries of Caretakers, Engineers, Firemen, etc	1,155,000 00	1,141,853 67	*b* 13,146 33	
*24, 128		Supplies for Caretakers, Engineers, Firemen, etc	67,000 00	66,953 65	*a* 46 35	
128		Water	83,000 00	71,352 73	*f* 11,647 27	
128		Victoria, B.C.—Astrophysical Observatory (Little Saanich Mountain) —Maintenance	4,000	4,087 69	.....	*a* $ 87 69
128		Yukon Public Buildings—Rents, Repairs, Fuel, Light, Water Service and Caretakers Salaries	28,000 00	25,184 88	*f* 2,815 12	
			4,227,000 00	*4,169,107 81*	*57,979 88*	*87 69*
		(Page 94)	6,403,750 00	6,305,626 90	98,210 79	87 69

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		HARBOURS AND RIVERS PORTS ET RIVIÈRES				
		Nova Scotia — Nouvelle Écosse				
129		Annapolis Royal—Wharf repairs	$ 6,000 00	$ 6,187 20	.....	*a* $ 187 20
129		Baker's Point—Wharf repairs	1,300 00	1,149 91	*f* $ 150 09	
371		Ballantyne's Cove—Breakwater—Wharf extension	8,500 00	8,566 47	.....	*a* 66 47
129		Barrington Cove (Sydney Mines)—Wharf repairs	3,000 00	2,983 95	*a* 16 05	
129		Barrington Passage—Ice piers	25,000 00	24,783 43	*a* 216 57	
371		Barrington Passage—Wharf repairs	4,500 00	3,904 42	*f* 595 58	
129		Belliveau's Cove—Wharf repairs	3,000 00	3,000 00		
129		Black Point—Improvements	1,800 00	1,798 20	*a* 1 80	
*25, 371		Breen's Pond—Breakwater extension	8,009 55	7,867 14	*a* 142 41	
129		Broad Cove Marsh—Breakwater—Wharf extension	9,500 00	6,268 64	*c* 3,231 36	
371, 129		Brooklyn—Extension to Breakwater	120,000 00	42,397 00	*c* 77,603 00	
317		Cape Auget—Breakwater extension	4,000 00	3,995 11	*a* 4 89	
129		Cape St. Mary's—Groyne	4,000 00	3,985 17	*a* 14 83	
129		Centreville (Shelburne-Yarmouth Co.)—Wharf repairs and reconstruction	3,000 00	2,995 78	*a* 4 22	
129		Charles Cove—Breakwater extension	8,500 00	7,016 14	*f* 1,483 86	
129	169	Chegoggin Point—Breakwater extension and repairs	4,000 00	2,265 26	*f* 1,734 74	
129		Cheticamp—Wharf reconstruction	4,600 00	4,594 61	*a* 5 39	
371		Clark's Harbour—Wharf improvements	3,700 00	3,212 05	*f* 487 95	
129		Cow Bay (Port Morien)—Breakwater repairs	4,000 00	4,197 54	.....	*a* 197 54
371, 129		Digby—Harbour improvements	280,000 00	279,917 84	*a* 82 16	
129		Dingwall—Dredging	25,000 00	.....	*g* 25,000 00	
371		East Ferry—Landing Slip	7,000 00	90 54	*g* 6,909 46	
129		East Port L'Hebert—Wharf repairs	1,200 00	1,195 32	*a* 4 68	
371		Ecum Secum—Wharf repairs (Antigonish-Guysboro Co.)	2,000 00	1,999 84	*a* 0 16	
129		Ecum Secum—Wharf extension	2,700 00	2,699 80	*a* 0 20	
129		Fourchu—Harbour improvements—The British Metals Corp. (Canada) to contribute one-third of cost	16,000 00	13,657 56	*f* 2,342 44	
129		Glace Bay—Wharf Reconstruction	14,500 00	13,752 17	*f* 747 83	
129		Grand Etang—Repairs to Piers	3,000 00	2,999 99	*a* 0 01	
371		Hantsport—Wharf improvements, and dredging	5,600 00	5,569 46	*a* 30 54	
129		Harbours and Rivers Generally—Repairs and improvements	100,000 00	99,999 64	*a* 0 36	
129		Inverness—Repairs to harbour works	3,200 00	3,207 21	.....	*a* 7 21
371		Iona—Wharf repairs	2,000 00	2,000 80	.....	*a* 0 80
371		Israel's Cove—Breakwater	3,600 00	3,595 50	*a* 4 50	
129		Joggins—Repairs to breakwater wharf	4,000 00	3,998 56	*a* 1 44	
371		Jones Harbour—Breakwater repairs	2,000 00	1,999 90	*a* 0 10	
129		Kempt Head—Wharf extension	2,900 00	2,886 03	*a* 13 97	
371		Larry's River—Wharf	5,600 00	5,498 97	*a* 101 03	

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		HARBOURS AND RIVERS-*Con.* PORTS ET RIVIÈRES-*Suite*				
		Nova Scotia-*Con.* Nouvelle Écosse-*Suite*				
129		Ledge Harbour—Breakwater extension	$ 5,000 00	$ 4,986 64	*a* $ 13 36	
129		Little Anse—Breakwater repairs	20,000 00	7,715 45	*c* 12,284 55	
*25, 371		Lloyd's Cove (Sydney Mines)—Breakwater	11,086 14	11,078 89	*a* 7 25	
129		Lockeport—Breakwater extension	16,500 00	93 36	*g* 16,406 64	
371		Louisburg—Wharf	50,000 00	25,805 20	*a* 24,194 80	
371		Lower Woods Harbour—Wharf repairs	3,000 00	32 80	*g* 2,967 20	
*25, 129	169	Lunenburg—Dredging	89,441 74	89,385 25	*a* 56 49	
371		McKay's Point(Judique)—Breakwater repairs	2,000 00	2,002 68	.....	*a* $ 2 68
371		Margaree Harbour—Repairs to harbour works	4,000 00	4,000 18	.....	*a* 0 18
371		Malagash—Wharf extension	20,000 00	2,398 01	*c* 17,601 99	
*25, 129		Meteghan—Breakwater extension	9,634 60	9,468 16	*a* 166 44	
*25, 371		Meteghan—Harbour improvements	24,714 04	24,713 94	*a* 0 10	
129		Newellton—Wharf extension	3,000 00	2,998 52	*a* 1 48	
371		New Harbour (Antigonish-Guysboro Co.)—Breakwater repairs	2,700 00	2,690 57	*a* 9 43	
371		Northport—Wharf	2,700 00	1,289 42	*c* 1,410 58	
129		Petit de Grat—Wharf and dredging	16,000 00	11,577 52	*c* 4,422 48	
371, 129		Pictou—Repairs to railway wharfs	12,000 00	12,000 00		
371		Pictou Landing—Completion of breakwater	1,800 00	1,799 21	*a* 0 79	
371		Port George—Breakwater repairs	5,000 00	4,986 05	*a* 13 95	
129		Port Greville—Groynes	2,000 00	1,312 49	*f* 687 51	
371		Port Hawkesbury—Wharf repairs	6,000 00	5,780 86	*a* 219 14	
371		Port Hood—Wharf extension	2,500 00	2,506 22	.....	*a* 6 22
129		Port Maitland—Breakwater extension —To complete payments	3,500 00	3,341 59	*a* 158 41	
371		Poulamon—Wharf repairs	2,200 00	2,195 83	*a* 4 17	
129		Pugwash—Repairs to departmental railway wharf	3,500 00	3,499 92	*a* 0 08	
129	170	Port Williams—Wharf extension and vessel bed	14,000 00	12,433 24	*c* 1,566 76	
371		Sandy Cove—Breakwater repairs	3,500 00	3,469 99	*a* 30 01	
129		Sanford—Breakwater extension	10,000 00	91 02	*g* 9,908 98	
371		Sheet Harbour Bay (Western Shore) —Wharf	6,000 00	6,000 00		
371, 129		Sheet Harbour—Dredging	40,500 00	29,360 44	*f* 11,139 56	
129		Sydney—Wharf improvements	8,000 00	7,986 51	*a* 13 49	
129		The Ponds—(Pleasant Bay)—Harbour improvements	10,000 00	10,023 30	.....	*a* 23 30
129		Trout Cove (Centreville)—Harbour improvements	5,000 00	4,986 04	*a* 13 96	
371		Trout Cove (Centreville)—Repairs to breakwaters	8,000 00	7,982 78	*a* 17 22	
129		Upper Port Latour—Repairing wharf and constructing seawall	2,000 00	1,972 70	*a* 27 30	
129		Upper Prospect—Wharf extension	1,700 00	1,699 44	*a* 0 56	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Nova Scotia–*Conc.* Nouvelle Écosse–*Fin*				
129		Webb's Cove—Harbour protection....	$ 2,200 00	$ 2,200 00		
129		Wedgeport—Breakwater extension....	3,500 00	3,452 05	a$ 47 95	
129		West Advocate—Extension to breakwater—wharf.....	13,000 00	11,347 74	*f* 1,652 26	
371	170	Whycocomagh—Wharf repairs.....	2,400 00	2,398 01	*a* 1 99	
371		Windsor—Wharf extension.....	10,000 00	9,988 23	*a* 11 77	
129		Windsor—Wharf repairs.....	2,000 00	1,968 23	*a* 31 77	
*25, 129		Yarmouth Harbour—Dredging.....	90,442 40	90,431 20	*a* 11 20	
371		Yarmouth—Wharf.....	3,500 00	10 00	*g* 3,490 00	
371		Yarmouth Bar—Maintenance.....	3,000 00	3,000 00		
		(Page 94)	1,263,728 47	1,034,696 83	229,523 24	$ 491 60
		Prince Edward Island Ile du Prince Édouard				
130		Belfast—Wharf repairs.....	4,100 00	3,905 27	*a* 194 73	
130		Georgetown (Railway wharf)—Repairs and strengthening.....	14,000 00	13,375 30	*a* 624 70	
130		Georgetown (Queen's Wharf)—Repairs	2,400 00	2,332 08	*a* 67 92	
130		Grand River (South)—Wharf repairs.	1,600 00	1,540 02	*a* 59 98	
130		Harbours and Rivers Generally—Repairs and improvements.....	20,000 00	8,758 30	*f* 11,241 70	
130		Miminigash Harbour—Breakwater repairs.....	2,500 00	2,289 75	*c* 210 25	
130		Point Prim—Wharf.....	12,900 00	11,456 60	*c* 1,443 40	
130		Port Hill—Wharf repairs.....	2,000 00	1,710 99	*f* 289 01	
130		Port Selkirk—Wharf repairs.....	1,900 00	1,495 44	*f* 404 56	
130	170	Red Point—Wharf repairs.....	2,700 00	2,588 44	*a* 111 56	
130		St. Mary's Bay—Wharf repairs.....	4,000 00	3,351 08	*f* 648 92	
372		Skinner's Pond—Boat harbour.....	15,000 00	83 01	*g* 14,916 99	
130		Souris Harbour—Breakwater repairs.	11,500 00	9,089 43	*f* 2,410 57	
130		Souris—Repairs to and widening of approach to railway wharf.....	15,000 00	12,086 34	*f* 2,913 66	
372		Souris—Warehouse.....	55,000 00	54,459 22	*a* 540 78	
130		Stanley Bridge—Wharf repairs.....	1,400 00	849 82	*f* 550 18	
372		Summerside—Wharf repairs.....	8,000 00	60 63	*c* 7,939 37	
130		Tignish Harbour—Repairs to breakwaters.....	7,100 00	6,455 17	*c* 644 83	
130		West River Bridge Wharf—Freight shed.....	2,200 00	1,986 49	*f* 213 51	
		(Page 94)	183,300 00	137,873 38	45,426 62	
		New Brunswick — Nouveau-Brunswick				
131		Anderson's Hollow—(Waterside)—				
	171	Breakwater repairs.....	8,000 00	6,535 36	*f* 1,464 64	
131		Beaver Harbour—Wharf reconstruction.....	17,000 00	13,311 84	*d* 3,688 16	
131		Beresford—Breakwater.....	10,000 00	8,591 04	*c* 1,408 96	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		New Brunswick–*Conc.* Nouveau Brunswick–*Fin*				
373		Buctouche—Dredging	$ 15,000 00	$ 113 08	*g* $ 14,886 92	
131		Burnt Church—Wharf repairs	5,500 00	5,498 90	*a* 1 10	
131		Burton Church—Wharf repairs	2,000 00	1,908 03	*a* 91 97	
131		Caissie's Cape—Breakwater, and pier	80,000 00	73,241 39	*d* 6,758 61	
131		Cambridge—Wharf repairs	3,500 00	3,105 10	*f* 394 90	
131		Cape Bald—Breakwater extension and dredging	38,000 00	33,745 28	*f* 4,254 72	
373		Caraquet (Young Wharf)—Extension	10,000 00	301 86	*e* 9,698 14	
131		Carter's Point—Wharf repairs	4,500 00	3,942 89	*f* 557 11	
131		Cocagne Island—Wharf	9,000 00	8,956 20	*a* 43 80	
131		Dalhousie—Repairs to ferry wharf	5,000 00	4,425 41	*c* 574 59	
131		Day's Landing (Crystal Beach)—Wharf reconstruction	2,000 00	1,859 60	*f* 140 40	
131		Excuminac—To indemnify Ashley A. Colter, the contractor, for construction of an addition to the breakwater, to the extent of part of the damage done by a severe storm, etc	5,000 00	5,000 00		
*26, 131		Fairhaven—Wharf repairs	9,218 12	9,214 95	*a* 3 17	
131		Gagetown— Wharf repairs	2,500 00	2,499 83	*a* 0 17	
131		Grand Anse—Extension to breakwater and pier	19,000 00	17,899 54	*f* 1,100 46	
131		Hampstead—Wharf repairs	3,000 00	2,201 45	*f* 798 55	
131	171	Harbours and Rivers Generally—Repairs and improvements	60,000 00	58,871 79	*a* 1,128 21	
131		Kouchibouguac—Wharf	10,200 00	8,080 85	*d* 2,119 15	
131		Lameque—Dredging	10,400 00	121 35	*g* 10,278 65	
373		Little Aldouane—Wharf extension	4,000 00	3,227 46	*f* 772 54	
131		Little Lameque—Wharf enlargement	3,500 00	2,854 78	*f* 645 22	
373		Little Shippegan—Wharf	10,000 00	491 84	*g* 9,508 16	
131		Lower St. Louis—Dredging	8,300 00	6,395 82	*f* 1,904 18	
131		Middle Caraquet—Wharf	32,100 00	29,089 28	*f* 3,010 72	
131		North Head—Breakwater extension	25,000 00	18,628 25	*c* 6,371 75	
373		Point du Chene—To take over and repair the railway wharf	15,000 00	15,018 80		*a* $ 18 80
131		Public Landing—Wharf repairs	2,800 00	2,766 75	*a* 33 25	
131		Richibucto Cape—Breakwater repairs	7,000 00	6,995 46	*a* 4 54	
131		Seal Cove—Breakwater extension	17,000 00	14,494 66	*f* 2,505 34	
131		Shippigan Gully—Repairs to breakwater and breastworks	15,000 00	5,271 45	*c* 9,728 55	
131		South West Miramichi River—Dredging	16,200 00	16,208 26		*a* 8 26
373		Stuarttown—Wharf	19,000 00	1,855 13	*d* 17,144 87	
131		Tracadie Harbour—Breastworks and breakwaters	25,000 00	2,205 74	*c* 22,794 26	
131		Waterboro—Wharf improvements	5,000 00	5,199 25		*a* 199 25
131		White Head (Gull Cove)—Breakwater	14,000 00	12,211 34	*d* 1,788 66	
373		Williams—Wharf repairs	5,000 00	5,003 03		*a* 3 03
131		Woodward's Cove—Breakwater extension	30,000 00	29,867 85	*a* 132 15	
		(Page 94)	582,718 12	447,210 89	135,736 57	229 34

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES –*Suite*				
		Quebec — Québec				
132		Anse à Beaufils—Breakwater repairs..	$ 2,500 00	$ 2,295 92	*f* $ 204 08	
374		Anse à Louise—Approach to wharf....	5,000 00	4,443 00	*f* 557 00	
*27, 132		Anse à Louise—Wharf.....	32,011 45	32,012 45	.....	*a* $ 1 00
132	171	Anse aux Griffons—Wharf.....	38,000 00	37,999 60	*a* 0 40	
132		Anse à Valleau—Extension to training jetty.....	6,000 00	6,004 20	.....	*a* 4 20
132		Anse du Cap—Wharf repairs.....	2,500 00	2,503 89	.....	*a* 3 89
132		Anse St. Jean—Wharf repairs.....	1,300 00	1,324 64	.....	*a* 24 64
132		Bagotville—Wharf repairs and improvements.....	8,400 00	7,235 96	*c* 1,164 04	
374		Bagotville—To repair damage done by *S.S. Trevanion*.....	14,000 00	13,260 00	*f* 740 00	
*27, 132		Baie des Sables—Wharf extension.....	10,063 80	9,943 81	*a* 119 99	
132		Baie Ste. Catherine—Wharf.....	25,000 00	.....	*g* 25,000 00	
132		Baie St. Paul—Extension to protection work.....	15,000 00	10,301 24	*f* 4,698 76	
132		Barachois de Malbaie—Breastwork...	2,000 00	2,005 64	.....	*a* 5 64
132		Beauharnois—To purchase and reconstruct wharf.....	25,000 00	24,999 39	*a* 0 61	
132		Beloeil Station—Repairs to guide pier.	2,000 00	1,976 11	*a* 23 89	
374		Berthier—Wharf repairs.....	5,900 00	5,870 42	*a* 29 58	
*27, 374		Berthierville—Dredging.....	31,803 76	31,795 94	*a* 7 82	
374		Berthierville—Completion of protection wall.....	5,900 00	5,909 50	.....	*a* 9 50
132		Black Cape (Woodman's Beach)—Pier extension.....	1,200 00	1,249 93	.....	*a* 49 93
132	172	Bonaventure—Rebuilding protection works.....	1,200 00	1,204 18	.....	*a* 4 18
374		Bonaventure—Wharf repairs.....	4,300 00	4,231 76	*a* 68 24	
132		Bonaventure East (Route Henry)—Breakwater—To complete.....	1,200 00	1,299 09	.....	*a* 99 09
132		Bonaventure West—To complete wharf extension.....	1,200 00	1,200 18	.....	*a* 0 18
132		Bradore Bay—Wharf.....	47,000 00	42,121 10	*d* 4,878 90	
374		Cacouna—Wharf repairs.....	1,800 00	1,802 41	.....	*a* 2 41
132		Cap aux Os—Wharf extension.....	4,500 00	4,479 49	*a* 20 51	
132		Cap de la Madeleine—In full and final settlement of the claim of Messrs. Munn and Shea in connection with their contract for wharf extension...	27,249 25	27,249 25	.....	.....
374		Caplan River (Dion Road)—Breakwater extension.....	2,500 00	2,519 00	.....	*a* 19 00
132		Cap St. Ignace—Wharf.....	20,000 00	15,457 31	*c* 4,542 69	
374		Cap St. Ignace—Wharf repairs.....	3,000 00	2,930 29	*a* 69 71	
132		Carleton—Wharf extension.....	10,000 00	6,395 03	*c* 3,604 97	
132		Caughnawaga—Wharf repairs.....	1,800 00	1,795 65	*a* 4 35	
374		Champlain—Improvements.....	21,000 00	20,454 58	*a* 545 42	
374		Charlemagne—Dredging.....	22,000 00	19,519 32	*f* 2,480 68	
132		Chloridormes—Wharf.....	15,000 00	277 41	*g* 14,722 59	
374		Colonie des Grèves—Wharf replacement.....	6,700 00	6,696 89	*a* 3 11	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Quebec–*Con.* — Québec–*Suite*				
132		Descente des Femmes—Breakwater..	$ 1,000 00	$ 999 05	*a* $ 0 95	
374		Dolbeau (Grosse Roche)—Wharf repairs	4,300 00	4,264 24	*a* 35 76	
132		Doucet's Landing (Ste. Angèle de Laval)—Dredging	45,000 00	18,374 51	*c* 26,625 49	
374, 132		Doucet's Landing (Ste. Angèle de Laval)—Wharf reconstruction	7,400 00	7,389 14	*a* 10 86	
132		Douglastown—Wharf extension	2,500 00	2,544 85	.....	*a* $ 44 85
374		Etang du Nord—Breakwater wharf —To complete	10,000 00	8,318 28	*c* 1,681 72	
132		Fassett—Wharf reconstruction	8,500 00	8,193 59	*a* 306 41	
374		Father Point—Wharf extension	45,000 00	305 33	*g* 44,694 67	
374		Fleurant Point—Wharf	10,000 00	8,980 15	*c* 1,019 85	
132		Fort William—Wharf repairs	3,800 00	3,776 68	*a* 23 32	
132	172	Gascons (Ruisseau Chapados)—Harbour improvements	6,000 00	6,009 59	.....	*a* 9 59
*27, 132		Grande Anse (Gaspe Co.)—Wharf	34,780 00	34,779 80	*a* 0 20	
132		Grande Baie (St. Alexis)—Wharf repairs	6,000 00	2,459 75	*c* 3,540 25	
132		Grand Entry, M.I.—Pilework extension	4,500 00	4,473 27	*a* 26 73	
132		Grande Rivière—Rebuilding and extending breastwork	2,700 00	2,732 93	.....	*a* 32 93
374		Grande Vallee—Jetty and breastwork	4,600 00	4,591 20	*a* 8 80	
132		Grosse Isle—Magdalen Islands (Keating Point)—Landing pier	1,500 00	1,498 18	*a* 1 82	
132		Grosse Isle—Wharf repairs	13,000 00	13,136 31	.....	*a* 136 31
132		Harbours and Rivers Generally—Repairs and improvements	100,000 00	98,253 04	*a* 1,746 96	
374		Harrington—Wharf repairs	5,000 00	4,950 55	*a* 49 45	
132		Havre St. Pierre—Wharf repairs	4,100 00	1,156 08	*c* 2,943 92	
374		Havre St. Pierre—Wharf improvements	25,000 00	.....	*g* 25,000 00	
132		Hudson—Wharf repairs	1,500 00	1,498 91	*a* 1 09	
374		Hunterstown (St. Paulin)—Icebreakers	8,000 00	7,946 36	*a* 53 64	
374		Isle aux Grues—Wharf extension	22,500 00	287 60	*g* 22,212 40	
132		Ile Perrot Sud—Wharf repairs	1,200 00	1,199 25	*a* 0 75	
132		Ile Perrot—Dredging	8,000 00	5,794 55	*d* 2,205 45	
132		Isle Verte—Wharf repairs	8,000 00	7,929 36	*a* 70 64	
132	173	Isle Verte (Riviere Verte)—Wharf extension	2,600 00	2,577 27	*a* 22 73	
132		Jersey Cove (Slipway)—Repairs and improvements	2,500 00	2,502 89	.....	*a* 2 89
374		Kamouraska—Repairs to wharf	5,500 00	5,510 88	.....	*a* 10 88
374		Lac de Montigny—Wharf	2,000 00	1,940 00	*a* 60 00	
*27, 132		Lachine—Repairs to wharves	10,423 63	10,437 58	.....	*a* 13 95
132		Lake St. Louis—Dredging	47,000 00	17,439 25	*c* 29,560 75	
*27, 374		Laprairie—Extension to dyke	66,070 00	65,942 26	*a* 127 74	
374		Leclercville—Dredging	15,300 00	90 31	*g* 15,209 69	
374		LeFils—Breakwater extension	1,500 00	1,510 96	.....	*a* 10 96
132		Les Eboulements—Wharf repairs	7,000 00	6,963 32	*a* 36 68	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Quebec–*Con.* — Québec–*Suite*				
132		Les Ecureuils—Wharf reconstruction..	$ 8,800 00	$ 7,778 99	f$ 1,021 01	
132		Les Escoumains—Wharf reconstruction—To complete payments.....	2,700 00	2,619 91	a 80 09	
132		L'Islet—Wharf repairs.....	8,300 00	8,247 89	a 52 11	
374		Little Magog Lake—Wharf.....	3,000 00	.....	g 3,000 00	
374, 132		Little Montreal River—Dredging—The Provincial Government to contribute a like amount.....	21,700 00	19,860 96	f 1,839 04	
*27, 374		Louiseville—Dredging.....	28,026 49	28,017 03	a 9 46	
132		Lower Miguasha—Wharf extension....	4,500 00	4,516 55	.....	a$ 16 55
374		McInnis Cove—Breakwater.....	4,000 00	3,954 21	a 45 79	
374		McLellan's Beach (St. Charles de Caplan) Breakwater repairs and extension.....	1,500 00	1,500 04	.....	a 0 04
132		Magog—Wharf repairs.....	1,700 00	1,681 31	a 18 69	
374, 132		Manicouagan River — Wharf — One third of cost to be contributed jointly by the Ontario Paper Co., Ltd., and the Anglo Canadian Pulp and Paper Co.....	295,000 00	294,755 85	a 244 15	
132		Matane—Repairs to piers.....	2,300 00	2,301 03	.....	a 1 03
132		Mechins—Wharf extension and repairs.	36,200 00	36,302 70	.....	a 102 70
374		Metabetchouan (St. Jerome)—Wharf repairs.....	1,700 00	1,718 94	.....	a 18 94
374		Mille Vaches—Wharf repairs.....	1,500 00	1,450 31	a 49 69	
132	173	Montebello—Wharf reconstruction.....	10,000 00	9,997 08	a 2 92	
132		Mont Louis—Repairs to wharf and approach.....	1,500 00	1,457 47	a 42 53	
374		Mont Louis—Wharf extension.....	10,000 00	277 98	g 9,722 02	
132		Montmagny—Improvements to protection walls.....	18,000 00	16,366 74	f 1,633 26	
374		New Richmond—Improvements.....	2,500 00	2,379 24	a 120 76	
132		Nicolet River—Dredging.....	10,000 00	10,032 97	.....	a 32 97
132		Norton Creek—Dredging—The Provincial Government to contribute a like amount.....	3,000 00	2,679 97	f 320 03	
132		Norway Bay—Wharf reconstruction—To complete.....	5,000 00	4,221 53	f 778 47	
132		Notre Dame de L'Isle Verte—Extension to Western wharf.....	9,000 00	182 14	g 8,817 86	
132		Nouvelle River—Breakwater extension and improvements.....	3,300 00	3,386 31	.....	a 86 31
132		Noyan—Wharf repairs.....	1,800 00	1,795 65	a 4 35	
132		Osisko Lake—Wharf.....	2,200 00	2,060 84	f 139 16	
374		Papineauville—Extension to freight shed.....	1,800 00	1,699 19	f 100 81	
132		Paspebiac East—Breakwater extension.....	6,200 00	6,262 20	.....	a 62 20
374		Peninsula—Wharf extension.....	5,000 00	4,936 67	a 63 33	
132		Peribonka—Wharf repairs.....	4,000 00	4,023 99	.....	a 23 99
374, 132		Petit Bonaventure—Breakwater—Wharf improvements and extension.	5,600 00	5,800 00	.....	a 200 00

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*							
		Quebec–*Con.* — Québec–*Suite*							
374	173	Petites Bergeronnes—Dredging	$ 5,000 00	$ 4,769 38	a	$ 230 62			
132		Petit Cap—Breakwater	31,000 00	25,429 78	d	5,570 22			
374		Petite Riviere Est—Breakwater	3,000 00	2,862 71	a	137 29			
132		Petit Saguenay—Wharf repairs	1,600 00	1,480 69	f	119 31			
132		Pierreville—Wharf reconstruction	21,000 00	21,000 00					
132		Pointe au Pic (Murray Bay)—Wharf extension and repairs	25,000 00	6,947 56	d	18,052 44			
132		Pointe aux Outardes—Wharf	16,000 00	6,655 50	c	9,344 50			
374		Pointe Bourg (Bourque)—Extension to cribwork	1,000 00	991 59	a	8 41			
132		Pointe Claire—Wharf reconstruction	4,000 00	4,000 83				a$	0 83
132		Pointe Fortune—Wharf reconstruction	6,000 00	5,986 74	a	13 26			
374		Pointe Loup Marin—Breakwater	5,000 00	4,514 01	f	485 99			
132		Pointe St. Pierre—Breakwater—Wharf replacement	5,000 00	4,695 56	c	304 44			
132		Port Daniel East—Harbour improvements	4,500 00	4,523 04				a	23 04
132		Port Daniel West—Breakwater	4,500 00	4,098 00	f	402 00			
132		Richelieu River—Improvements	25,000 00	24,719 92	a	280 08			
374		Rimouski—Freight Shed	3,000 00	3,003 58				a	3 58
132		Rimouski—Harbour improvements—The Foundation Maritime Ltd., to contribute one-third of the cost of pier extension	75,000 00	29,342 77	c	45,657 23			
132		Rimouski—Wharf repairs	10,000 00	9,967 23	a	32 77			
374	174	Riviere a la Martre—To purchase and repair wharf	6,000 00	6,000 46				a	0 46
132		Riviere au Renard—Wharf extension and repairs	49,500 00	43,873 53	c	5,626 47			
132		Riviere au Tonnerre—Wharf	110,000 00	52,124 50	c	57,875 50			
*27, 132		Riviere Blanche (St. Ulric)—Wharf improvements and repairs	17,305 49	17,301 08	a	4 41			
132		Riviere Caplan (Bourdages)—Breakwater repairs and extension	1,800 00	1,918 09				a	118 09
*27, 132		Riviere des Prairies—Improvements	83,031 04	83,028 85	a	2 19			
132		Riviere du Lievre—Lock and dam—Repairs	23,000 00	11,249 81	c	11,750 19			
374		Riviere du Nord—Dredging	10,000 00	9,982 21	a	17 79			
132		Riviere du Loup (en bas)—Wharf repairs	22,100 00	13,043 55	c	9,056 45			
132		Riviere la Guerre—Contribution towards dredging Riviere la Guerre, the Province of Quebec to bear a like amount	25,000 00	18,336 05	c	6,663 95			
132		River St. John—Protection wall	8,500 00	8,354 50	a	145 50			
132		Roberval—Wharf repairs and improvements	27,000 00	18,406 79	d	8,593 21			
374		Ruisseau a la Loutre—Wharf extension	13,000 00	135 17	g	12,864 83			
374		Ruisseau Leblanc—Breakwater extension	4,800 00	4,732 78	a	67 22			

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Quebec–*Con.* — Québec–Suite				
132		Ste. Adelaide de Pabos—Wharf repairs	$ 2,100 00	$ 2,098 82	*a* $ 1 18	
*27, 132		Ste. Anne de la Pocatiere—Wharf extension	11,461 65	11,471 52	.....	*a* $ 9 87
132		Ste. Anne des Monts—Wharf repairs	35,000 00	12,324 72	*c* 22, 675 28	
374		Ste. Anne des Monts—River wharf repairs	3,500 00	3,509 35	.....	*a* 9 35
132		Ste. Anne de Sorel—Reconstruction of icebreakers	10,000 00	9,982 47	*a* 17 53	
132		St. Antoine de Tilly—Dredging	57,000 00	44,543 10	*e* 12,456 90	
132		St. Barthelemi (Grand Nord)—Wharf improvements	1,200 00	1,195 00	*a* 5 00	
132	174	St. Basile du Tableau—Breakwater reconstruction	1,000 00	1,000 00		
132		St. Charles—Wharf reconstruction	5,200 00	5,114 74	*a* 85 26	
132		St. Charles de Caplan—Wharf extension	9,000 00	1,837 82	*c* 7,162 18	
132		St. Coeur de Marie—Wharf	7,500 00	7,418 65	*a* 81 35	
374		St. Favien—Wharf replacement	4,500 00	4,389 40	*a* 110 60	
132		Ste. Felicite—Wharf extension and repairs	10,000 00	7,538 84	*c* 2,461 16	
132		Ste. Flavie—Wharf extension	10,400 00	10,410 95	.....	*a* 10 95
132		St. Gedeon—Wharf improvements	4,200 00	3,843 17	*f* 356 83	
132		St. Godfroy—Wharf repairs	2,500 00	2,503 87	.....	*a* 3 87
132		St. Gregoire de Montmorency—Revetment wall repairs	2,500 00	2,476 13	*a* 23 87	
132		St. Irenee—Wharf reconstruction	2,000 00	2,177 50	.....	*f* 177 50
374		St. Jean Deschaillons—Dredging	30,000 00	158 14	*g* 29,841 86	
132		St. Jean d'Orléans—Wharf repairs	8,000 00	7,906 85	*a* 93 15	
132		St. Jean Port Joli—Wharf repairs	2,000 00	1,924 60	*a* 75 40	
*27, 132		St. Joachim—Wharf extension	23,629 24	23,594 96	*a* 34 28	
132		St. Laurent—Wharf repairs	14,000 00	11,884 28	*f* 2,115 72	
132		St. Marc—Repairs to wharves	3,300 00	3,294 73	*a* 5 27	
132		St. Mathias—Wharf repairs	1,200 00	926 27	*f* 273 73	
374		St. Maurice River—Dredging	30,000 00	23,786 00	*c* 6,214 00	
374		St. Omer—Wharf extension	6,000 00	5,700 93	*a* 299 07	
132		St. Paul Ile aux Noix—Wharf improvements	4,100 00	4,077 86	*a* 22 14	
132	175	Ste. Petronille—Wharf repairs and improvements	14,000 00	12,562 93	*f* 1,437 07	
374		St. Roch des Aulnaies—Wharf repairs and improvements	8,600 00	64 97	*g* 8,535 03	
132		St. Simon—Wharf extension	5,000 00	4,980 62	*a* 19 38	
374		St. Simeon—Wharf reconstruction	15,000 00	638 67	*c* 14,361 33	
374		St. Simeon de Bonaventure (Henry's Beach)—Extension to breakwater-wharf	1,800 00	1,947 41	.....	*f* 147 41
132		St. Simeon de Bonaventure—Rebuilding protection work	1,500 00	1,498 41	*a* 1 59	
374		St. Simeon de Bonaventure (Poirier's Beach)—Breakwater extension	1,350 00	1,370 65	.....	*a* 20 65

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		HARBOURS AND RIVERS-*Con.* PORTS ET RIVIÈRES-*Suite*				
		Quebec-*Conc.* — Québec-*Fin*				
374		St. Sulpice—Dredging	$ 18,000 00	$ 10,041 90	c$ 7,958 10	
132		St. Sulpice—Icebreaker	4,000 00	3,998 23	a 1 77	
374, 132		St. Zotique—Wharf improvements	5,600 00	5,600 48	.....	a$ 0 48
132		Sabrevois—Wharf reconstruction	10,000 00	10,000 83	.....	a 0 83
132		Sacre Coeur—Wharf extension	4,800 00	4,792 58	a 7 42	
132		Senneterre (Bell River)—Landing wharves	5,100 00	3,177 28	f 1,922 72	
132		Shigawake—Wharf repairs	1,800 00	1,838 01	.....	a 38 01
374		Sorel—Pontbriand—To complete payment on contract	3,881 63	3,881 63		
132		Springhill (Sandy Bay)—Wharf	4,300 00	125 00	a 4,175 00	
374	175	Stratford Centre—Wharf reconstruction	7,100 00	7,099 50	a 0 50	
374		Squatteck—Wharf repairs	2,700 00	2,196 17	f 503 83	
374		Tadoussac (Anse Tadoussac)—Wharf improvements	20,000 00	316 69	g 19,683 31	
132		Trois Pistoles—Repairs to wharves	3,600 00	3,560 03	a 39 97	
132		Valleyfield—Dredging	50,000 00	49,991 83	a 8 17	
132		Varennes—Icebreaker	3,200 00	2,900 00	f 300 00	
132		Vaudreuil—Wharf repairs	1,500 00	1,498 14	a 1 86	
132		Verchères—Wharf enlargement	10,000 00	7,857 72	f 2,142 28	
132		Verdun—Dredging	15,000 00	14,996 06	a 3 94	
*27, 132		Yamaska River (Baie Lavallière)—Dredging	33,752 20	33,751 51	a 0 69	
132		Yamachiche River—Dredging	25,000 00	24,585 27	a 414 73	
		(Page 94)	2,722,139 63	2,115,626 99	608,108 31	1,595 67
		Ontario				
133		Barry's Bay—Wharf repairs	1,800 00	1,795 59	a 4 41	
375		Bayfield—Repairs to piers	4,100 00	4,113 88	.....	a 13 88
133		Blind River—Wharf repairs	3,500 00	3,498 70	a 1 30	
375		Burlington Channel—Repairs to bridge and approach	15,000 00	13,428 52	f 1,571 48	
133	175	Byng Inlet—Dredging	95,000 00	69,969 72	c 25,030 28	
133		Chatham—Improvements to Thames River	18,200 00	.....	g 18,200 00	
133		Chatham—Repairs to revetment walls	7,300 00	1,006 60	c 6,293 40	
*28, 133		Cobourg—Harbour improvements	148,995 40	149,151 71	.....	a 156 31
375		Cockburn Island—Breakwater wharf	20,000 00	19,998 90	a 1 10	
133		Collingwood—Harbour improvements	160,000 00	125,645 03	c 34,354 97	
133		Desbarats—Wharf	5,000 00	5,009 69	.....	a 9 69
133		Foote's Bay—Wharf reconstruction and enlargement	13,000 00	10,329 98	f 2,670 02	
133		French River—Towards construction of sluiceway, Province of Ontario to contribute and equal amount	25,000 00	.....	g 25,000 00	
133	176	Goderich-Harbour—Improvements	100,000 00	100,003 99	.....	a 3 99
133		Grand Bend—Repairs to piers	4,900 00	4,896 06	a 3 94	
133		Hamilton—Harbour improvements	276,000 00	193,729 50	f 82,270 50	
133		Harbours and Rivers Generally—Repairs and improvements	85,000 00	65,590 55	c 19,409 45	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Ontario–*Con.* — *Suite*				
133		Hoople Creek—Contribution to the Municipality, etc.	$ 18,000 00	$ 18,000 00		
133		Kenora—Wharf	12,000 00	11,944 39	*a* $ 55 61	
375, 133		Kincardine—Harbour repairs, and improvements	87,000 00	72,090 01	*c* 14,909 99	
375, 133		Kingston—Dredging Cataraqui Bay	108,000 00	63,518 22	*a* 44,481 78	
133		Kingston (Little Cataraqui Bay)—Breakwater	150,000 00	106,724 78	*c* 43,275 22	
133		Kingston R.M.C.—Repairs and improvements	2,200 00	998 34	*c* 1,201 66	
133		Kingston (La Salle Causeway)—Reconstruction of guide piers	13,300 00	7,969 10	*c* 5,330 90	
133		Kingsville—Repairs to piers	30,000 00	29,008 38	*a* 991 62	
133		Leamington—Wharf repairs and reconstruction	19,000 00	18,382 32	*a* 617 68	
133		Lefaivre—Wharf repairs	2,700 00	2,621 58	*a* 78 42	
133		Lion's Head—Wharf repairs	4,200 00	4,165 51	*a* 34 49	
133		Little Current—Dredging	50,000 00	49,872 79	*a* 127 21	
133		L'Orignal—Wharf repairs	4,000 00	3,736 22	*f* 263 78	
133		Manitowaning—Wharf—To complete	10,500 00	6,778 89	*f* 3,721 11	
133		Meaford—Harbour improvements	50,000 00	.....	*g* 50,000 00	
133		Michipicoten—Dredging	50,000 00	31,187 29	*c* 18,812 71	
133		Midland—Wharf extension	40,000 00	39,998 42	*a* 1 58	
375		Minaki—Harbour improvements	7,000 00	6,734 36	*a* 265 64	
133		Mitchell's Bay—Dredging	14,000 00	13,733 18	*a* 266 82	
133	176	Morrisburg—Wharf	11,200 00	135 65	*g* 11,064 35	
375		Mortimer's Point—To take over and repair wharf	1,500 00	1,464 18	*a* 35 82	
133		Newcastle—Wharf repairs	1,500 00	1,497 58	*a* 2 42	
133		North Bay—Consecon—Dredging	7,200 00	5,601 58	*f* 1,598 42	
133		Oakville—Dredging	13,000 00	8,205 44	*f* 4,794 56	
133		Oakville—Reconstruction of pier	30,500 00	30,511 98	.....	*a* $ 11 98
375		Oshawa—Breakwater repairs	6,800 00	6,503 69	*a* 296 31	
133		Oshawa—Harbour improvements	50,000 00	42,150 34	*c* 7,849 66	
375, 133		Owen Sound—Harbour improvements	68,000 00	67,962 07	*a* 37 93	
133		Pelee Island—Repairs to piers	4,800 00	4,103 35	*c* 696 65	
375		Penetanguishene—Wharf repairs	12,000 00	9,469 09	*f* 2,530 91	
133		Petawawa—Wharf repairs	3,700 00	3,574 14	*a* 125 86	
133		Pike Creek—Repairs to piers	2,300 00	2,135 15	*c* 164 85	
133		Port Bruce—Repairs to piers	4,300 00	3,818 58	*f* 481 42	
375, 133		Port Burwell—Harbour repairs and improvements	240,000 00	239,025 87	*a* 974 13	
133		Port Colborne—Repairs to harbour works	75,000 00	74,172 39	*a* 827 61	
133		Port Credit—Removal of wrecks	3,000 00	2,500 00	*f* 500 00	
133		Port Dover—Harbour repairs and improvements	25,000 00	19,617 02	*d* 5,382 98	
*28, 133		Port Elgin—Breakwater repairs	17,909 93	17,916 53	.....	*a* 6 60
133		Port Findlay—Wharf repairs	1,200 00	1,176 30	*a* 23 70	
133		Port Hope—Repairs to harbour works	9,000 00	8,987 55	*a* 12 45	
133		Port Hope—Dredging	15,000 00	14,180 15	*c* 819 85	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Ontario–*Conc. — Fin*				
133		Portland—Wharf repairs	$ 1,900 00	$ 1,706 98	*f* $ 193 02	
375, 133		Port Maitland—Harbour improvements	100,000 00	96,278 68	*a* 3,721 32	
375	176	Port Rowan—Wharf repairs	3,100 00	2,710 83	*f* 389 17	
375, 133		Port Stanley—Harbour repairs and improvements	300,000 00	129,476 43	*d* 170,523 57	
133		Providence Bay—Wharf repairs	8,000 00	7,989 83	*a* 10 17	
133		Roche's Point—Wharf repairs	2,000 00	2,043 97	.....	*a* $ 43 97
133		Rondeau—Harbour repairs and improvements	49,000 00	46,827 34	*a* 2,172 66	
133		St. William's—Wharf extension	4,900 00	4,897 49	*a* 2 51	
*28, 133		Sarnia—Harbour improvements	86,770 00	86,754 47	*a* 15 53	
375, 133		Saugeen River—Harbour repairs and improvements	38,500 00	36,246 50	*f* 2,253 50	
*28, 133		Sault Ste. Marie—Harbour improvements	106,556 58	106,556 28	*a* 0 30	
375		Silver Creek and Castor River—Dredging—The Provincial Government to contribute a like amount	12,525 00	10,025 00	*f* 2,500 00	
133		Skeleton Bay—Wharf	2,000 00	1,843 55	*f* 156 45	
375		Sombra Township—Wharf	23,000 00	22,688 79	*a* 311 21	
133	177	Taylor's Bay—Wharf extension	2,000 00	2,033 17	.....	*a* 33 17
133		Telegraph Narrows and Pointe Anne—Dredging	75,000 00	47,517 12	*c* 27,482 88	
133		Thessalon—Breakwater repairs	11,000 00	10,989 91	*a* 10 09	
375		Toronto—Dredging	32,000 00	15,568 39	*c* 16,431 61	
133		Toronto—Repairs to pier	3,000 00	2,958 98	*a* 41 02	
133		Trenton—Reconstruction of freight shed	1,900 00	1,693 15	*f* 206 85	
133		Wabigoon—Wharf extension	2,500 00	1,669 59	*f* 830 41	
133		Waubaushene—Wharf reconstruction	11,000 00	8,879 55	*f* 2,120 45	
375		West Bay—To purchase and improve wharf	5,000 00	5,019 38	.....	*a* 19 38
133		Wheatley—Repairs to pier	3,600 00	3,585 58	*a* 14 42	
133		Whitby—Harbour repairs and improvements	40,000 00	39,683 81	*a* 316 19	
133		Windsor—Harbour improvements	65,000 00	600 91	*g* 64,399 09	
		(Page 94)	3,247,856 91	2,516,586 51	731,569 37	298 97
		Manitoba				
134		Arnes—Wharf repairs	6,000 00	4,492 10	*f* 1,507 90	
376		Assiniboine River—Repairs to and extension of dykes	10,000 00	10,013 03	.....	*a* 13 03
134	177	Harbours and Rivers Generally—Repairs and improvements	15,000 00	3,342 22	*f* 11,657 78	
134		Hecla—Wharf extension	24,000 00	20,862 76	*f* 3,137 24	
134		Hnausa—Wharf extension	13,000 00	12,617 72	*a* 382 28	
134		Red River—Renewal of jetty	9,500 00	9,500 00		
134		Roseau River—Improvements	10,000 00	.....	*g* 10,000 00	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Manitoba–*Conc.*—*Fin*				
134		Schist Creek—Improvements	$ 2,000 00	$ 2,004 14	.....	*a* $ 4 14
376	177	Selkirk—Marine Railway—Repairs to slip	2,500 00	2,566 83	.....	*a* 66 83
134		Selkirk—Wharf reconstruction	3,000 00	2,444 26	*f* $ 555 74	
134		Snake Island—Wharf	4,000 00	2,609 81	*f* 1,390 19	
		(Page 94)	99,000 00	70,452 87	28,631 13	84 00
		Saskatchewan & Alberta				
135		Alberta Beach (Alta.) Lac Ste. Anne—Wharf extension	3,800 00	3,769 40	*a* 30 60	
377		Craven Dam—In full and final settlement of claims	2,200 00	2,137 50	*a* 62 50	
135	177	Harbours and Rivers Generally—Repairs and improvements	15,000 00	3,035 14	*f* 11,964 86	
135		Montreal River—Improvements	5,000 00	4,467 40	*f* 532 60	
135		Peace River (Alta.)—Wharf	25,000 00	145 82	*g* 24,854 18	
135		Saskatchewan Beach—Wharf	1,200 00	1,399 54	.....	*f* 199 54
135		Sturgeon Landing (Sask.)—Wharf and improvements	3,500 00	1,739 60	1,760 40	
135		Waskesui Lake—Breakwater	12,000 00	11,941 56	*a* 58 44	
		(Page 94)	67,700 00	28,635 96	39,263 58	199 54
		British Columbia—Colombie Britannique				
378		Ahousat—Float	1,900 00	1,953 59	.....	*a* 53 59
136		Bamfield East—Wharf extension	7,200 00	6,860 78	*a* 339 22	
136		Bonson Road—Pitt Meadows wharf	3,300 00	2,512 27	*f* 787 73	
136		Bliss Landing—Rebuilding float	1,500 00	1,040 93	*f* 459 07	
378		Burwood Bay—Float reconstruction	1,300 00	944 56	*f* 355 44	
136		Coal Harbour—Wharf	9,000 00	8,405 24	*f* 594 76	
136		Columbia River (below Burton)—Improvements to diversion work	3,000 00	2,740 84	*c* 259 16	
*29		Comox—Wharf repairs	2,200 00	2,102 77	*a* 97 23	
136		Comox Lake—Float	4,300 00	4,202 62	*a* 97 38	
136	178	Crawford Bay—Wharf repairs	2,200 00	1,406 36	*f* 793 64	
136		Deep Cove—Float	2,800 00	2,505 00	*f* 295 00	
136		Deserters Canyon—Improvements	2,000 00	1,764 48	*f* 235 52	
378		Eagle Cliff—Bowen Island—Float	1,000 00	781 58	*f* 218 42	
136		Egmont—Float reconstruction	1,900 00	1,496 02	*f* 403 98	
378		False Bay—Wharf extension and repairs	2,600 00	2,090 04	*f* 509 96	
378		Fernwood—Float	2,800 00	2,748 38	*a* 51 62	
136		Forslund's Landing—Float	1,200 00	375 71	*e* 824 29	
136		Fraser Lake—Wharf repairs	1,200 00	1,165 22	*a* 34 78	
378, 136		Fraser River—North Arm—Dredging	96,000 00	90,300 28	*d* 5,699 72	
136		Fraser River—North Arm—Extension to jetty	40,000 00	29,473 09	*f* 10,526 91	

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Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		British Columbia–*Con.* Colombie Britannique–*Suite*				
136		Fraser River—Improvements	$ 250,000 00	$ 249,993 89	*a* $ 6 11	
136		Fraser River (lower)—Operation of snag boat	30,000 00	24,273 06	*f* 5,726 94	
29		Fraser River in full and final settlement of claim of Coast Quarries, Ltd., Vancouver, B.C., in connection with their Contract No. 15942, for Section 5 of the North Jetty at Steveston, B.C.	12,260 16	12,260 16		
136		Fraser River—Towards protection work at Canoe Pass, the Municipality of Delta to contribute a like amount	2,000 00	.....	*g* 2,000 00	
136		Glenannan—Wharf	2,000 00	938 00	*d* 1,062 00	
136		Halcyon—Wharf reconstruction	7,600 00	7,484 66	*a* 115 34	
136		Harrison Hot Spring—Contribution towards protection works	3,000 00	.....	*g* 3,000 00	
136		Harbours and Rivers Generally—Repairs and improvements	75,000 00	69,355 14	*f* 5,644 86	
136		Hardy Bay—Wharf repairs	1,800 00	1,292 06	*f* 507 94	
136		Hope Bay—Reconstruction of Wharf-head	5,100 00	5,015 49	*a* 84 51	
378		Hospital Bay—Pender Harbour—Wharf	3,500 00	3,622 06	.....	*a* $ 122 06
378	178	Jap Inlet—Purchase of float and approach	1,000 00	.....	*g* 1,000 00	
136		Johnstons Landing—Wharf replacement	2,600 00	2,242 79	*d* 357 21	
136		Kaslo—Wharf reconstruction	20,000 00	19,991 93	*a* 8 07	
136		Ladner—Contribution to Provincial Government of British Columbia in lieu of dredging	8,000 00	8,000 00		
378		Ladysmith—Wharf repairs	3,600 00	2,185 41	*f* 1,414 59	
136		Lund—Wharf reconstruction	6,500 00	6,297 64	*a* 202 36	
136		Mayne Island—Wharf repairs	2,200 00	2,382 20	.....	*f* 182 20
136		Mirror Lake—Wharf reconstruction	7,000 00	3,952 16	*d* 3,047 84	
378		Nadina River—Wharf	3,600 00	3,711 26	.....	*a* 111 26
136		Naramata—Wharf repairs	1,600 00	1,403 68	*f* 196 32	
136		Needles—Wharf replacement	6,300 00	5,522 36	*d* 777 64	
378		Otsa Lake—Wharf	2,800 00	2,272 28	*f* 527 72	
136		Port Alberni—Wharf repairs	3,300 00	2,601 00	*f* 699 00	
136		Powell River—Breakwater repairs	3,000 00	2,929 80	*a* 70 20	
378		Prince Rupert—Floats	7,000 00	6,314 05	*f* 685 95	
136		Queen Charlotte City—Wharf repairs	6,600 00	6,561 83	*a* 38 17	
136		Retreat Cove—Wharf repairs	3,500 00	3,375 56	*a* 124 44	
378		Robert's Bay—Repairs to boat landing	2,400 00	2,128 74	*f* 271 26	
378		Royston—Wharf repairs	1,500 00	1,612 21	.....	*f* 112 21
378		Sea Island—Contribution towards protection work at Sea Island, the municipality of Richmond to contribute a like amount	4,500 00	4,500 00		

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME–Con.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS–Suite

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		HARBOURS AND RIVERS–*Conc.* PORTS ET RIVIÈRES–*Fin*				
		British Columbia–*Conc.* Colombie-Britannique–*Fin*				
378	178	Seymour Arm—Wharf repairs	$ 2,500 00	$ 2,230 51	*f* $ 269 49	
378		Seymour Narrows—Investigation	5,000 00	.....	*g* 5,000 00	
136		Sicamous—Wharf reconstruction	9,000 00	7,599 07	*f* 1,400 93	
136		Sidney—Maintenance of auto ferry landing	3,000 00	3,000 00		
378		Sointula (Malcolm Island)—Wharf extension and repairs	4,800 00	4,314 37	*f* 485 63	
378		Stag Bay—Float reconstruction	1,100 00	797 00	*f* 303 00	
378, 136		Stewart—Wharf improvements	21,000 00	20,694 95	*f* 305 05	
136		Stikine River—Dam at Grand Rapids	5,000 00	.....	*g* 5,000 00	
136	179	Sturdies Bay (Galiano Island)—Wharf extension	2,000 00	1,174 53	*f* 825 47	
136		Syringa Creek—Arrow Lakes—Float reconstruction	2,700 00	2,316 93	*f* 383 07	
378		Tachi River—Waterway improvement	3,000 00	2,950 20	*a* 49 80	
136		Vancouver—First Narrows—Dredging	26,000 00	24,548 53	*d* 1,451 47	
136		Vancouver—Stanley Park—Foreshore protection	8,000 00	7,990 81	*a* 9 19	
136		Victoria Harbour—Dredging	100,000 00	99,996 90	*a* 3 10	
136		William Head Quarantine Station—Repairs to wharves	10,000 00	9,773 01	*a* 226 99	
		(Page 94)	879,760 16	814,475 99	65,865 49	$ 581 32
		Yukon—				
137	179	Stewart and Yukon Rivers—Improvements	5,000 00	5,000 00		
		(Page 94)	5,000 00	5,000 00		
		Generally — En général				
138	179	Harbours and Rivers Generally	30,000 00	29,824 97	*a* 175 03	
		(Page 94)	30,000 00	29,824 97	175 03	
		Dredging — Dragage				
*30, 139		Dredging—Maritime Provinces	675,000 00	670,586 57	*a* 4,413 43	
139	179	Dredging—Ontario and Quebec	600,000 00	592,906 42	*a* 7,093 58	
139		Dredging—Manitoba, Saskatchewan and Alberta	130,000 00	111,803 81	*f* 18,196 19	
379, 139		Dredging—British Columbia	525,000 00	434,353 69	*f* 90,646 31	
		(Page 94)	1,930,000 00	1,809,650 49	120,349 51	

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PUBLIC WORKS: CHARGEABLE TO INCOME–Con.
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Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		ROADS AND BRIDGES — ROUTES ET PONTS				
140		Bryson-Calumet Bridge—Repairs, etc..	$ 2,900 00	$ 2,898 39	a$ 1 61	
140		DesJoachims Bridge—Repairs, etc.....	2,900 00	2,972 76	.....	a$ 72 76
*31, 140		Dominion Roads and Bridges—Generally.....	17,100 00	16,917 88	a 182 12	
140		International Bridge over River St. John between Clair, N.B. and Fort Kent, Me. The State of Maine to provide $36,000.00.....	50,000 00	44,090 81	d 5,909 19	
140		Interprovincial Bridge over Ottawa River at Hawkesbury, the Quebec and Ontario Governments each to contribute one-third of the cost.....	40,000 00	.....	i 40,000 00	
*31,379a	179	Interprovincial Bridge over Ottawa river at Hawkesbury, the Quebec Government to contribute one-third of the cost of construction only, the Ontario Government to contribute one-quarter of the cost of construction and pay annually one-quarter of all maintenance charges thereafter.....	68,300 00	68,275 10	a 24 90	
140		North Temiskaming Bridge — Repairs, etc.....	4,000 00	3,259 60	f 740 40	
140		Ottawa—Maintenance and repairs to bridges and approaches.....	6,000 00	5,176 39	f 823 61	
140		Portage du Fort Bridge—Repairs.....	6,800 00	6,802 14	.....	a 2 14
140		Repairs to International Bridge over St. John River at Edmundston, N.B..	5,500 00	2,064 10	c 3,435 90	
140		Repairs to International Bridge over St. John River at St. Leonard's, N.B.....	4,500 00	1,667 29	c 2,832 71	
140		St. Majorique, Que.—Repairs to bridge approaches.....	2,000 00	2,011 61	.....	a 11 61
		(Page 94)	210,000 00	156,136 07	53,950 44	86 51
		TELEGRAPH AND TELEPHONE LINES — TÉLÉGRAPHES ET TÉLÉPHONES				
		Nova Scotia — Nouvelle-Écosse				
141	180	Cape Breton Telegraph and Telephone Lines—General repairs and improvements.....	11,200 00	9,610 67	f 1,589 33	
		Prince Edward Island—Ile du Prince Edouard				
142	180	Telephone Cable between Cape Traverse, P.E.I. and Cape Tormentine, N.B.....	28,000 00	27,997 68	a 2 32	

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME–Con.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS–Suite

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		TELEGRAPH AND TELEPHONE LINES–*Conc.* TÉLÉGRAPHES ET TÉLÉPHONES–*Fin*				
		New Brunswick — Nouveau Brunswick				
143	180	Chatham-Escuminac Telephone Line —General repairs and improvements	$ 2,600 00	$ 2,170 55	*f* $ 429 45	
143		Lameque-Pigeon Hill — Telephone Line	4,500 00	3,228 97	*f* 1,271 03	
		Lower St. Lawrence and Maritime Provinces				
144	180	Cable Ship	75,000 00	.....	*g* 75,000 00	
144		Lower St. Lawrence and Maritime Provinces—Bay of Fundy Lines—General repairs and improvements	2,000 00	2,013 53	.....	*a* $ 13 53
		Quebec — Québec				
145		Reconstruction of North Shore, St. Lawrence Telegraph System from Bersimis eastward	25,000 00	24,564 75	*a* 435 25	
145	180	Magdalen Islands Telephone Service—General repairs and improvements	5,000 00	5,150 28	.....	*a* 150 28
145		Quebec Quarantine System—General repairs and improvements	2,000 00	1,038 99	*e* 961 01	
		Alberta and Saskatchewan				
146		Alberta and Saskatchewan Telegraph and Telephone Line— General repairs and improvements	22,500 00	19,446 66	*f* 3,053 34	
146	180	Spirit River District—Shifting line to Roadway	800 00	579 04	*f* 220 96	
380, 146		Telegraph line from Peace River to Fort Vermillion	84,000 00	70,537 29	*c* 13,462 71	
		British Columbia — Colombie Britannique				
381, 147		British Columbia Northern District—General repairs and improvements	33,000 00	32,889 44	*a* 110 56	
147	180	British Columbia Vancouver Island District—General repairs and improvements	34,400 00	27,260 37	*f* 7,139 63	
147		Fort St. John—Building for telegraph service	4,000 00	117 37	*g* 3,882 63	
381		Reconstruction of Clinton—Gang Ranch Telephone Line	1,500 00	1,480 37	*a* 19 63	
147		Telephone line from Dawson Creek to Sunset Prairie	2,000 00	1,805 92	*f* 194 08	
147		Telephone line from Rolla to Rolla Landing	1,400 00	1,081 16	*f* 318 84	
147	181	Telephone line from Lillooet to Squamish	23,250 00	.....	*g* 23,250 00	
147		Yukon Telegraph System—General repairs and improvements	20,100 00	20,092 77	*a* 7 23	
147		Yukon Telegraph System—Shifting Main Line from North to South shore of Fraser Lake	5,500 00	3,334 65	*e* 2,165 35	
		(Page 94)	387,750 00	254,400 46	133,513 35	163 81

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME-Con.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS-Suite

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		MISCELLANEOUS — DIVERS				
*32, 148		Accounts Branch—Salaries of agents, clerks, travelling and contingent expenses of outside service	$ 30,500 00	$ 30,479 36	a$ 20 64	
148		Architectural Branch—Salaries of architects, clerks of works, inspectors, draftsmen, clerks, messengers of outside service	83,000 00	75,034 97	b 7,965 03	
148		Engineering Branch—Salaries of engineers, inspectors, superintendents, draftsmen, clerks and messengers of outside service	500,000 00	491,041 74	a 8,958 26	
148		For operation and maintenance of inspection boats	26,000 00	22,771 91	f 3,228 09	
148		Maintenance and operation of water storage dams on Ottawa River and tributaries, surveys in connection therewith, and settlement of land damages	40,000 00	32,032 54	f 7,967 46	
148	181	National Gallery of Canada	130,000 00	129,988 00	a 12 00	
148		National Monument on Connaught Place	140,000 00	31,500 00	c 108,500 00	
148		River gauging and metering	30,000 00	15,771 02	c 14,228 98	
382, 148		Surveys and inspections	133,000 00	132,456 87	a 543 13	
148		Compassionate allowance to Capt. Edward Hagarty	1,000 00	1,000 00		
*32		Compensation to C. S. Boone Dredging and Construction Co. for loss sustained as a result of an injunction which forced a delay in its dredging contract at Goderich in 1929	630 89	630 89		
*32		To pay Sin Mac Lines, Ltd., half the cost of services and equipment in connection with the recovery of bodies and the blowing up of the drill boat *King* in Brockville Narrows	3,173 23	3,173 23		
		(Page 94)	1,117,304 12	965,880 53	151,423 59	

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME–Con.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS–Suite

RECAPITULATION—RÉCAPITULATION

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
Public Buildings—Income				
Nova Scotia (Page 69)	$ 302,000 00	$ 126,927 06	$ 175,072 94	
New Brunswick (Page 69)	81,125 00	50,297 30	30,959 90	$ 132 20
Maritime Provinces Generally (Page 69)	55,500 00	55,498 84	1 16	
Quebec (Page 70)	1,509,695 00	561,525 76	948,363 54	194 30
Ontario (Page 72)	2,842,323 95	2,497,566 54	345,026 95	269 54
Manitoba (Page 72)	382,600 00	243,799 35	138,916 22	115 57
Saskatchewan (Page 73)	1,010,500 00	837,897 46	172,602 54	
Alberta (Page 73)	1,676,000 00	1,588,036 99	87,990 01	27 00
British Columbia (Page 74)	203,300 00	180,041 87	23,345 05	86 92
Generally (Page 74)	366,500 00	321,012 96	45,636 64	149 60
Rents, Repairs, Furniture, etc. (Page 75)	6,403,750 00	6,305,626 90	98,210 79	87 69
	14,833,293 95	*12,768,231 03*		
Harbours and Rivers—Income				
Nova Scotia (Page 78)	1,263,728 47	1,034,696 83	229,523 24	491 60
Prince Edward Island (Page 78)	183,300 00	137,873 38	45,426 62	
New Brunswick (Page 79)	582,718 12	447,210 89	135,736 57	229 34
Quebec (Page 85)	2,722,139 63	2,115,626 99	608,108 31	1,595 67
Ontario (Page 87)	3,247,856 91	2,516,586 51	731,569 37	298 97
Manitoba (Page 88)	99,000 00	70,452 87	28,631 13	84 00
Saskatchewan and Alberta (Page 88)	67,700 00	28,635 96	39,263 58	199 54
British Columbia (Page 90)	879,760 16	814,475 99	65,865 49	581 32
Yukon (Page 90)	5,000 00	5,000 00		
Generally (Page 90)	30,000 00	29,824 97	175 03	
	9,081,203 29	*7,200,384 39*		
Dredging (Page 90)	1,930,000 00	1,809,650 49	120,349 51	
Roads and Bridges (Page 91)	210,000 00	156,136 07	53,950 44	86 51
Telegraph and Telephone Lines (Page 92)	387,750 00	254,400 46	133,513 35	163 81
Miscellaneous (Page 93)	1,117,304 12	965,880 53	151,423 59	
	27,559,551 36	23,154,682 97	4,409,661 97	4,793 58
Vote 148—To cover balance of expenditure for works already authorized for which the appropriations may be insufficient provided the amount for any one does not exceed $200.00	5,000 00		206 42	−4,793 58
Total under Supply Bills Total en vertu des Lois des Subsides (Page 95)	27,564,551 36	23,154,682 97	4,409,868 39	

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE—*Suite*

PUBLIC WORKS: CHARGEABLE TO INCOME-Conc.
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNDER STATUTE — STATUTAIRE			
	181	Docks — Bassins			
		Burrard Dry Dock (North Vancouver, B.C.)	.....	$ 112,500 00	
		Collingwood Dry Dock, No. 2	.....	9,208 96	
		Montreal Floating Dock	.....	105,000 00	
		Port Arthur Dry Dock	.....	37,741 50	
		Prince Rupert Floating Dock	.....	76,970 88	
		St. John Dry Dock	.....	247,500 00	
				588,921 34	
	181	Exchequer Court Awards	.....	19,679 78	
		Total	.....	608,601 12	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	$27,564,551 36	23,154,682 97	$4,409,868 39
		Amount under Statute	608,601 12	608,601 12	
		Totals — Totaux ..... (Page 4)	28,173,152 48	23,763,284 09	4,409,868 39

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS: CHARGEABLE TO COLLECTION OF REVENUE
TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS PERÇUS

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		GRAVING DOCKS — BASSINS DE RADOUB				
296		Champlain Graving Dock	$ 118,000 00	$ 91,970 86	*f*$ 26,029 14	
296	181	Lorne Graving Dock	42,000 00	31,969 18	*f* 10,030 82	
296		Esquimalt Graving Docks	80,000 00	80,005 33	.....	*a*$ 5 33
			240,000 00	*203,945 37*		
		HARBOUR AND RIVER WORKS TRAVAUX DANS LES PORTS ET SUR LES RIVIÈRES				
297		Burlington Channel Bridge	13,000 00	10,229 63	*f* 2,770 37	
297		French River Dams	4,200 00	3,966 11	*f* 233 89	
297		Kingston—Wharfs and bridges	10,000 00	9,970 58	*a* 29 42	
297	182	Montreal River—Dam at Latchford	3,400 00	3,106 85	*f* 293 15	
297		Rivière du Lièvre—Lock and dam	4,400 00	3,975 35	*f* 424 65	
297		St. Andrew's Rapids—Lock and dam	25,000 00	22,908 05	*f* 2,091 95	
297		Selkirk—Repair slip	3,400 00	3,343 37	*a* 56 63	
			63,400 00	*57,499 94*		
		TELEGRAPH AND TELEPHONE LINES LIGNES TÉLÉGRAPHIQUES ET TÉLÉPHONIQUES				
298		Prince Edward Island and Mainland	7,000 00	6,946 66	*a* 53 34	
298		Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces including working expenses of vessels for cable service	210,000 00	194,636 98	*f* 15,363 02	
298		Alberta and Saskatchewan	131,000 00	116,355 27	*f* 14,644 73	
298	182	British Columbia, Vancouver Island District	133,500 00	127,835 44	*a* 5,664 56	
298		British Columbia, Northern District	90,000 00	81,355 16	*f* 8,644 84	
298		Yukon System—Main Line	142,500 00	140,451 31	*a* 2,048 69	
298		Telegraph and Telephone Services Generally	7,000 00	6,993 92	*a* 6 08	
			721,000 00	*674,574 74*		
		Total under Supply Bill Total en vertu des Lois des Subsides	1,024,400 00	936,020 05	88,385 28	5 33

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STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

PUBLIC WORKS–Con. — **TRAVAUX PUBLICS**–Suite

GENERAL SUMMARY — SOMMAIRE GÉNÉRAL

Service	Grant — Crédits	Expenditure — Dépenses		
		Supply Bills — En vertu des Lois des Subsides	Statutory — Statutaire	Total
Capital — Capital ..... (Page 67)	$ 8,921,855 00	$ 8,279,825 90	$ 3,600 83	$ 8,283,426 73
Income — Revenu ..... (Page 94)	27,564,551 36	23,154,682 97	608,601 12	23,763,284 09
Collection of Revenue — Perception du Revenu ..... (Page 96)	1,024,400 00	936,020 05	.....	936,020 05
Total — Totaux	37,510,806 36	32,370,528 92	612,201 95	32,982,730 87

* Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

a. Not exceeding five per cent of vote, explanation considered unnecessary—Explications jugées inutiles les dépassements étant inférieurs à cinq p.c. du montant du crédit.

b. Employees at high salaries retiring during the year have been succeeded by others at minimum salaries, and in some cases, positions have not been refilled — Des fonctionnaires touchant le maximum du traitement ayant pris leur retraite furent remplacés par d'autres recevant le traitement minimum et dans quelques cas les positions furent laissées vacantes.

c. Work did not progress as rapidly as had been expected when the Estimate was being prepared. In a number of instances, although the work was actually accomplished during the closing months of the fiscal year, the certified accounts were not passed for payment by 31st March, and it was consequently possible to pay them only from funds of the following year — Les travaux ne progressèrent pas comme il avait été prévu lors de la préparation du budget. Dans plusieurs cas, bien que les travaux aient été effectués durant les derniers mois de l'année financière, les comptes approuvés ne furent présentés qu'après le 31 mars et durent être payés sur les crédits de l'année suivante.

d. In these cases there had been an appropriation in 1929-30 and in November and December of 1929, when the estimates for 1930-31 were being prepared, work was going on under that former appropriation. It was proceeding slowly, however, and the expectation was that only a small sum would be paid out of that year's appropriation. Hence a larger amount was estimated for the succeeding year. During the later months of the former year, however, the work was speeded up, with the result that a larger sum than expected was paid out of that preceding year. Hence the reduction in expenditure out of the year under review — Dans ces cas un crédit avait été voté en 1929-30, et quand en novembre et décembre 1929 l'on établit le budget de 1930-31 les travaux étaient payés à même ce crédit. Comme ils avançaient lentement on pensa qu'une faible partie seulement du crédit serait employée et un montant plus élevé fut demandé pour l'année suivante. Par suite de l'accélération du rythme des travaux au cours des derniers mois de 1929-30 les dépenses furent supérieures aux prévisions et réduisirent d'autant celles à imputer sur les crédits de l'année suivante.

e. During the course of the execution of the work it was found that a less expensive plan of construction would serve the purpose; in some instances one or more of the items originally provided for were dispensed with or held over for further consideration, thus reducing the expenditure — Durant l'exécution des travaux l'on s'aperçut qu'un genre de construction plus économique remplirait les conditions requises; dans certains cas un ou plusieurs des travaux originairement prévus ne furent ou pas exécutés ou suspendus pour plus ample étude, réduisant d'autant les déboursés.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

PUBLIC WORKS-Conc. — TRAVAUX PUBLICS-Fin

EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED-*Conc.* — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS-*Fin*

f. Unavoidable inaccuracies in preparing estimates, etc. Although the fiscal year does not commence until the first of April, the main estimates are prepared and sent to Council during November and December of the preceding year. At such an early date it is impossible to foresee clearly all contingencies which may arise to affect the rate of expenditure during a period that is to close some sixteen months later than the making of the estimate — Inexactitudes inévitables en établissant le budget. L'année financière commençant le 1er avril et le budget principal étant préparé et présenté au Conseil en novembre et décembre de l'année prédécente, il est impossible à cette époque, de prévoir les événements pouvant influer sur le coût de travaux ne devant être terminés que près de seize mois plus tard.

g. Works not proceeded with during the fiscal year — Les travaux ne furent pas exécutés durant l'année financière.

h. Upper St. Lawrence River Channel improvements—Owing to the destruction of their drilling plant by lightning on 26th June 1930, the contractors were unable to accomplish as much during that season as had been expected — Améliorations au chenal d'amont du St-Laurent. Le 26 juin 1930, la foudre ayant détruit les dragues, les entrepreneurs furent dans l'impossibilité de faire, au cours de la saison, les travaux prévus.

i. Vote 140. Interprovincial Bridge at Hawkesbury—The conditions expressed in this vote were found to be incorrect; they were subsequently amended by Vote No. 379a, and when the latter had been approved by Parliament instructions were given that Vote 140 should not be drawn upon — Crédit 140. Pont interprovincial d'Hawkesbury—Les conditions prévues dans le crédit ayant été trouvées inexactes furent modifiées dans le crédit 379a, et quand ce dernier eut été approuvé par le Parlement, il fut donné ordre de n'imputer aucun montant au crédit 140.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 121—$92.00 was expended from the vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship—$92.00 furent imputés à ce crédit pour les traitements et les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Vote-Crédit 129—Assistance rendered to contractor by Department (see precis of correspondence, page 336) —Entrepreneur assisté par le Ministère (voir précis de correspondance, page 349).

Vote-Crédit 136—Fraser River, Extension to jetty: the plans were changed and a vertical extension was made of the existing 1,200 feet of jetty — Rivière Fraser, prolongation de la jetée: le projet fut modifié pour le prolongement des 1,200 pieds de jetée actuelle.

Examined and certified — Examinés et certifiés.

C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

RAILWAYS AND CANALS: CHARGEABLE TO CAPITAL
CHEMINS DE FER ET CANAUX: IMPUTABLES AU CAPITAL

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		RAILWAYS — CHEMINS DE FER			
95	186	Canadian Government Railways—To provide additional car ferry and facilities for car ferry service between the Mainland and Prince Edward Island	$ 2,500,000 00	$ 2,500,000 00	
96	186	Hudson Bay Railway and Terminals—Construction and Betterments, including E. B. Jost at $2,500	5,900,000 00 *8,400,000 00*	4,166,073 74 *6,666,073 74*	a$1,733,926 26
		CANALS — CANAUX			
97		St. Ours Lock—Rebuilding	275,000 00	258,333 45	*b* 16,666 55
98		Trent Canal—Construction and Betterments	4,500 00	459 45	*c* 4,040 55
*16, 99	186	Welland Ship Canal—Construction and Betterments	9,600,000 00 *9,879,500 00*	9,598,045 44 *9,856,458 54*	*d* 1,954 56
		Total under Supply Bills Total en vertu des Lois des Subsides	18,279,500 00	16,522,912 08	1,756,587 92
		UNDER STATUTE — STATUTAIRE			
	186	Exchequer Court Awards	.....	42,515 36	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	18,279,500 00	16,522,912 08	1,756,587 92
		Amount under Statute	42,515 36	42,515 36	
		Totals — Totaux (Page 4)	18,322,015 36	16,565,427 44	1,756,587 92

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

RAILWAYS AND CANALS: CHARGEABLE TO INCOME
CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		RAILWAYS AND CANADIAN NATIONAL STEAMSHIPS — CHEMINS DE FER ET NAVIRES DU C. N.			
*65, 323		Loans to Canadian National Railway			††
321		Company	$69,021,040 74		$69,021,040 74
*66, 324		Loan to Canadian Government Merchant Marine, Ltd	834,210 89	$ †834,210 89	
*67, 325		Loan to the Canadian National (West Indies) Steamships, Limited	992,730 62	†992,730 62	
			70,847,982 25	*1,826,941 51*	
		MARITIME FREIGHT RATES ACT LOI DES TARIFS DE TRANSPORT DANS LES PROVINCES MARITIMES			
*68, 327		Payment from time to time to the Canadian National Railway Company of the			
322		deficit in receipts and revenues, occurring during the year 1930, of the Eastern Lines as provided by the Maritime Freight Rates Act:—			
	184	(a) Amount of the deficit (less that amount thereof as in the next following paragraph specifically provided for) in the receipts and revenues	6,712,238 79	6,712,238 79	
	185	(b) Amount of the deficit in receipts and revenues occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act	2,841,818 12	2,754,023 22	*d* 87,794 90
326	184	Amount required to provide for payment from time to time during the fiscal year 1930-31 of the difference estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1930, under the tariffs approved by the following companies:— Canada & Gulf Terminal Railway, Canadian Pacific Railway, including Fredericton & Grand Lake Coal and Railway Co., New Brunswick Coal and Railway Company, Cumberland Railway and Coal Co., Dominion Atlantic Railway, Maritime Coal Railway & Power Co., Sydney & Louisburg Railway, Temiscouata Railway	1,000,000 00	861,194 85	*d* 136,805 15
			10,554,056 91	*10,327,456 86*	

RAILWAYS AND CANALS: CHARGEABLE TO INCOME-Con.
CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS-Suite

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CANALS — CANAUX				
100		Port Colborne Elevator—Improvements..	$ 54,000 00	$ 18,873 52	e$	35,126 48
101		Carillon—Grenville, Improvements.....	9,100 00	5,138 63	*f*	3,961 37
102		Chambly, Improvements.....	14,500 00	14,417 66	*d*	82 34
103		Dredging Fleet, Improvements.....	17,500 00	11,527 61	*g*	5,972 39
104	185	Lachine, Improvements.....	7,400 00	6,178 84	*h*	1,221 16
105		Soulanges, Improvements.....	5,000 00	4,178 44	*d*	821 56
357		St. Peters—Improvements.....	34,000 00	22,468 60	*i*	11,531 40
358, 106		Trent Canal—Improvements.....	379,200 00	198,647 03	*j*	180,552 97
359, 107		Welland Canal—Improvements.....	72,000 00	27,270 19	*k*	44,729 81
			592,700 00	*308,700 52*		
		MISCELLANEOUS — DIVERS				
108		Arbitrations and Awards.....	2,000 00	.....	*l*	2,000 00
109		Board of Railway Commissioners for Canada: Maintenance and Operation....	316,240 00	312,198 02	*d*	4,041 98
110		Governor General's Cars.....	7,000 00	6,974 92	*d*	25 08
360, 111		Miscellaneous Services, including salaries and expenses of experts employed temporarily.....	48,000 00	37,369 27	*m*	10,630 73
112		Miscellaneous Works not provided for.....	1,000 00	.....	*l*	1,000 00
113	185	Printing and Stationery.....	7,000 00	4,774 71	*d*	2,225 29
114		Surveys and Inspections—Canals, including salaries and expenses of experts engaged temporarily.....	10,000 00	9,835 64	*d*	164 36
115		Railway Employees' Provident Fund: To supplement pension allowances payable under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payments during the period January 1, 1930, to March 31, 1931, the sum of $30.00 per month instead of $20.00 as fixed by the said Act.....	38,000 00	32,081 46	*d*	5,918 54
			429,240 00	*403,254 02*		
		Total under Supply Bills Total en vertu des Lois des Subsides.....	82,423,979 16	12,866,332 91		69,557,646 25

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

RAILWAYS AND CANALS: CHARGEABLE TO INCOME-Conc.
CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS-Fin

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNDER STATUTE — STATUTAIRE			
	185	Salaries—Board of Railway Commissioners, R.S. 1927, Chap. 170, Sec. 26	.....	$ 51,124 86	
		Government Employees' Compensation Act, R.S. 1927, Chap. 30	.....	436,501 01	
		Total	.....	487,625 87	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	$82,423,979 16	12,866,332 91	$69,557,646 25
		Amount under Statute	487,625 87	487,625 87	
		Totals — Totaux.....(Page 4)....	82,911,605 03	13,353,958 78	69,557,646 25

* Supplementary Estimates — Crédits supplémentaires.

† (See page 100). These amounts, which represent debits to Open Account, are not included in expenditure shown in the Departmental Summary, page 184.—Ces montants représentant des débits à un Compte spécial, ils ne sont pas compris dans les dépenses paraissant au Sommaire du Ministère, page 184.

†† (See page 100). Canadian National Railways Bonds amounting to $69,021,040.74 were guaranteed in accordance with the terms of this Grant.—Des obligations des Chemins de fer Nationaux du Canada d'un montant de $69,021,040.74 furent garanties conformément aux termes de ce crédit.

RAILWAYS AND CANALS: CHARGEABLE TO COLLECTION OF REVENUE
CHEMINS DE FER ET CANAUX: IMPUTABLES AUX REVENUS PERÇUS

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CANALS — CANAUX			
427b,295	185	Staff and Repairs	$ 3,291,500 00	$ 2,911,080 02	n$380,419 98
		Total under Supply Bills			
		Total en vertu des Lois des Subsides (Page 4)	3,291,500 00	2,911,080 02	380,419 98

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

RAILWAYS AND CANALS — CHEMINS DE FER ET CANAUX

GENERAL SUMMARY — SOMMAIRE GÉNÉRAL

Service	Grant — Crédits	Expenditure — Dépenses		
		Under Supply Bills — En vertu des Lois des Subsides	Statutory — Statutaire	Total
Capital..... (Page 99)	$18,279,500 00	$16,522,912 08	$ 42,515 36	$16,565,427 44
Income — Revenu..... (Page 101)	82,423,979 16	12,866,332 91	487,625 87	13,353,958 78
Collection of Revenue— Perception des revenus..... (Page 102)	3,291,500 00	2,911,080 02	.....	2,911,080 02
Totals — Totaux.....	103,994,979 16	32,300,325 01	530,141 23	32,830,466 24

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Late summer and fall operations were seriously interrupted by bad weather conditions and early freeze up — A la fin de l'été et au cours de l'automne les services furent sérieusement désorganisés par suite des conditions climatériques défavorables et des gelées précoces.

b. Construction of lock gates was postponed until summer of 1931 — La construction des portes d'écluses fut remise à l'été de 1931.

c. Item was provided for acquisition of land and settlement of right-of-way claims; as only a few claims were filed, the unused balance resulted — Un montant avait été prévu pour des achat de terrains et de droits de passage, mais peu de réclamations ayant été faites il en est résulté une balance inemployée.

d. Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

e. Progress not as rapid as anticipated — Les travaux ne progressèrent pas comme il avait été prévu.

f. Construction of lock gates not completed, and saving effected by the purchase of 1½ ton motor truck instead of a 2 ton truck — La construction des portes d'écluses ne fut pas terminée et économie due à l'achat d'un camion automobile de 1½ tonne au lieu d'un camion de 2 tonnes.

g. Construction of boom for clam derrick not proceeded with — La construction d'une drague ne fut pas entreprise.

h. Cost of constructing garage, less than anticipated — Le coût d'un garage fut moindre que prévu.

i. Cost of swing bridge less than estimated — Le coût d'un pont à baseule fut moindre que prévu.

j. Construction of two bridges and one dam not proceeded with. Cost of certain other works, less than estimated — La construction de deux ponts et d'un barrage ne fut pas commencée. Coût de divers autres travaux inférieur aux prévisions.

k. Construction of two culverts and repairs to entrance pier not proceeded with — La construction de deux passages couverts et les réparations à la jetée d'entrée furent différées.

l. Grant not required — Le crédit ne fut pas requis.

m. Cost of surveys of Chignecto Canal, less than estimated — Le coût des levés du canal de Chignecto fut inférieur aux prévisions.

n. Certain repairs deferred which could be safely left to the future. Staff expenses at Port Colborne and Prescott elevators less than anticipated by reason of stagnation in grain trade.— Certaines réparations pouvant sans danger être remises à plus tard ne furent pas entreprises. Le peu d'activité du commerce des grains fut cause que les dépenses pour le personnel des élévateurs de Port Colborne et de Prescott furent inférieures aux prévisions.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

ROYAL CANADIAN MOUNTED POLICE — GENDARMERIE ROYALE À CHEVAL

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
216	188	Pay of Force, etc	$ 1,302,476 50	$ 1,265,157 90	*a* $ 37,318 60
216		Maintenance, etc	1,689,089 40	1,584,478 10	*b* 104,611 30
216		To compensate members of the Royal Canadian Mounted Police for injuries received whilst in the performance of duty	10,000 00	8,691 53	1,308 47
216		To assist in Enforcement of Federal Statutes	75,000 00	46,219 14	*c* 28,780 86
216		Special services in connection with the Enforcement of the Opium and Narcotic Drug Act	50,000 00	49,967 58	32 42
411		To compensate Fred Schmidt, Fisher Branch, Manitoba, for disturbance of "Bee Cellar" during the course of a search at his premises by the Royal Canadian Mounted Police	72 50	72 50	
		Total under Supply Bills Total en vertu des Lois des Subsides (Page 4)	3,126,638 40	2,954,586 75	172,051 65

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Uncompleted reclassification and vacant positions through death of Civil Servants; strength of establishment not attained by recruiting until late in the fiscal year; discharge to pensions, expiration of engagements, etc. — Reclassification inachevée et positions vacantes par suite du décès de fonctionnaires civils; recrutement terminé seulement vers la fin de l'année, membres arrivés au terme de leur engagement, mises à la retraite, etc.

b. Under agreement for policing the province of Saskatchewan refunds received and not utilized, general refunds brought to account, curtailment in sundry building repairs and purchase of equipment, incompleted investigation expenses *re* policing province of Saskatchewan and general fluctuation in crime — En vertu d'une entente avec la province de Saskatchewan les remboursements encaissés ne furent pas employés, recouvrements en général portés en compte, réduction dans les achats d'équipement et dans les réparations à faire à divers bâtiments; enquêtes inachevées sur la police de la province de Saskatchewan et fluctuation dans les délits.

c. Fluctuation in crime, uncompleted investigations to be continued in the ensuing fiscal year, refunds on statutory investigations brought to account — Fluctuations dans les délits, enquêtes inachevées devant se poursuivre durant l'année financière suivante, recouvrements sur les investigations statutaires portés en compte.

Examined and certified — Examinés et certifiés.
E. S. JOHNSTON,
Chief examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

SCIENTIFIC INSTITUTIONS — INSTITUTIONS SCIENTIFIQUES

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		DEPARTMENT OF THE INTERIOR MINISTÈRE DE L'INTÉRIEUR			
		Scientific Institutions — Institutions scientifiques			
171		Dominion Observatory at Ottawa, expenses	$ 71,550 00	$ 70,321 59 *a*	$ 1,228 41
171		Dominion Astrophysical Observatory at Victoria, B.C.	25,170 00	24,421 97 *a*	748 03
		Topographical Surveys — Levés topographiques			
172		Topographical and Aerial Surveys and Maps for the general development and administration of the country, etc.	430,000 00	421,121 19 *a*	8,878 81
	136	Geodetic Survey of Canada — Arpentage géodésique du Canada			
173		Investigations, Triangulations, Precise levelling, Geodetic Astronomy, etc.	267,300 00	267,206 15 *a*	93 85
173		To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	240 00	
		International Boundaries — Délimitation des frontières			
174		Survey and Demarcation of International Boundaries	35,000 00	33,741 56 *a*	1,258 44
			829,260 00	*817,052 46*	*12,207 54*
		DEPARTMENT OF MARINE MINISTÈRE DE LA MARINE			
175	146	Meteorological Service	400,000 00	367,622 27 *a*	32,377 73
		Total under Supply Bill Total en vertu des Lois des Subsides (Page 4)	1,229,260 00	1,184,674 73	44,585 27

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely — Impossible de prévoir plus exactement le montant des dépenses.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote-Crédit 175—Employment of telegraph operator without proper authority (see precis of correspondence, page 330) — Télégraphiste nommé sans autorisation (voir précis de correspondance, page 347).

Examined and certified — Examinés et certifiés.
C. J. ALLAN, J. N. TRIBBLE,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

SOLDIER AND GENERAL LAND SETTLEMENT
ÉTABLISSEMENT DES SOLDATS SUR DES TERRES

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
61	191	Soldier Land Settlement, advances and cost of administration of Soldier Land Settlement	$ 1,445,000 00	$ †506,307 48 826,233 49	a$112,459 03
61		General Land Settlement, advances and cost of administration of General Land Settlement	870,000 00	† 375,956 82 474,094 06	b 19,949 12
		Total under Supply Bills Total en vertu des Lois des Subsides (Page 4)	2,315,000 00	2,182,591 85	132,408 15

† These amounts, which represent debits to Open Accounts, are not included in expenditure shown in the Departmental Summary, page 191.

† Ces montants représentant des débits aux "Comptes spéciaux", ne sont pas compris dans les dépenses paraissant au Sommaire de la Commission, page 191.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due to accounts not received for payment until after the close of the fiscal year. — Certains comptes ne furent reçus qu'après la fin de l'année financière.

b. Temporary advances were made from this vote for the British Government on account of General Land Settlement, these were later refunded and credited to the vote — Avances temporaires consenties au Gouvernement anglais relativement au projet d'Etablissement sur des terres en général, recouvrées dans la suite et portées à ce crédit.

AUDIT NOTE — NOTE DE VÉRIFICATION

Vote–Crédit 61—Payment for special services not approved by the Governor in Council (see precis of correspondence, page 336) — Paiement pour services spéciaux faits sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 342).

Examined and certified — Examinés et certifiés.
C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

STEAMBOAT INSPECTION — INSPECTION DES BATEAUX À VAPEUR

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
176	146	Steamboat Inspection.....	$ 145,080 00	$ 143,763 65	a$ 1,316 35
		Total under Supply Bill Total en vertu des Lois des Subsides (Page 4)	145,080 00	143,763 65	1,316 35

EXPLANATION OF GRANT NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Delays beyond the control of the Department — Retards ne pouvant être évités par le Ministère.

Examined and certified — Examinés et certifiés.
J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

SUBSIDIES TO PROVINCES — SUBVENTIONS AUX PROVINCES

Page Vol. I	Service	Expenditure — Dépenses
	*SUBSIDIES AUTHORIZED BY STATUTE SUBVENTIONS STATUTAIRES	
	Ontario	$ 2,642,611 68
	Quebec	2,256,419 88
	Nova Scotia	661,841 28
	New Brunswick	666,765 76
127	Manitoba	6,478,618 98
	British Columbia	738,816 66
	Prince Edward Island	381,931 88
	Alberta	1,670,435 00
	Saskatchewan	1,938,295 00
	Total (Page 4)	17,435,736 12

AUDIT NOTE — NOTE DE VÉRIFICATION

Special features regarding these subsidies are referred to on page xxvi of the Introduction of this report and the details appear in Volume II, pages F-19 to 21 — Les clauses relatives aux paiements de ces subventions sont mentionnées à la page lxxviii de l'Introduction, et le développement des paiements est donné dans le Volume II, pages F-19 à 21.

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

SUPERANNUATION — FONDS DE RETRAITE

Vote — Crédit	Page Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
78	127	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	$ 15,500 00	$ 14,412 44	$ 1,087 56
		Total under Supply Bill Total en vertu des Lois des Subsides	15,500 00	14,412 44	1,087 56
		UNDER STATUTE — STATUTAIRE			
		Civil Service Superannuation and Retirement Act, R.S. Cap. 17	.....	490,441 81	
	127	Public Service Retirement Act, 10-11 Geo. V, Cap. 67	.....	592,846 33	
		Civil Servants Widows Annuities Act, 1927	.....	140,167 13	
		Total	.....	1,223,455 27	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bill	15,500 00	14,412 44	1,087 56
		Amount under Statute	1,223,455 27	1,223,455 27	
		Totals — Totaux (Page 4)	1,238,955 27	1,237,867 71	1,087 56

AUDIT NOTE — NOTE DE VÉRIFICATION

Certain features regarding the administration of the various Superannuation Acts are dealt with on page lv of this report.— Certaines questions concernant l'application des différentes lois de Pensions sont traitées dans ce rapport page cxviii.

Examined and certified — Examinés et certifiés.

A. H. BROWN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,

Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

TRADE AND COMMERCE — COMMERCE

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
300		The Copper Bounties Act, 1923, Administration of	$ 500 00	$ 306 35	a $ 193 65
301		The Hemp Bounties Act, 1923, Administration of	500 00	.....	a 500 00
302		British and Foreign News Service	32,000 00	32,000 00	
303		The Canada Grain Act, including management, operation, maintenance, and equipment of elevators, Administration of	2,884,048 00	2,355,768 72	b 528,279 28
304		Commercial Intelligence Service, including miscellaneous expenditure in connection with the extension of Canada's Trade	750,000 00	749,634 48	c 365 52
*56, 305		Dominion Bureau of Statistics	275,000 00	247,968 68	c 27,031 32
386		Electricity and Gas Inspection, including International Electro-technical Commission	242,500 00	229,691 20	c 12,808 80
307		Electricity and Fluid Exportation Act, (Export of Electric Energy)	1,000 00	129 84	a 870 16
308	192	The Precious Metals Marking Act, Administration of	6,000 00	4,883 31	a 1,116 69
309		National Research Council	500,000 00	499,970 79	c 29 21
310		International Customs Tariffs Bureau	1,625 00	1,588 98	c 36 02
311		Motion Picture Bureau	75,000 00	65,377 48	c 9,622 52
*55, 312		Printing of Parliamentary and Departmental Publications, including the "Canada Year Book"	148,000 00	148,000 00	
313		The Weights and Measures Inspection Service, including the International Bureau of Weights and Measures	355,000 00	353,385 24	c 1,614 76
314		Publicity and Advertising in Canada and abroad	250,000 00	229,980 66	d 20,019 34
315		Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires	150,000 00	122,997 58	e 27,002 42
316		Exhibitions and Fairs, including the sum of $143,870 required for the Department of Immigration and Colonization	367,130 00	299,613 97	f 67,516 03
317		Exhibition Building, London, England	25,000 00	24,689 52	310 48
428	193	Construction of a Grain Elevator at Lethbridge	900,000 00	212,984 11	g 687,015 89
429		To provide for increased storage facilities at the Canadian Government Elevator at Moose Jaw, Saskatchewan	450,000 00	429,660 10	h 20,339 90

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

TRADE AND COMMERCE-Conc. — **COMMERCE**-Fin

Vote — Crédit	Page — Vol. I	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
430	193	To provide for increased storage facilities at the Canadian Government Elevator at Saskatoon, Saskatchewan	$ 450,000 00	$ 442,342 51	*h*$ 7,657 49
		Total under Supply Bills Total en vertu des Lois des Subsides	7,863,303 00	6,450,973 52	1,412,329 48
		UNDER STATUTE — STATUTAIRE			
	193	Bounty on Copper Bars	.....	88,697 46	
		Bounty on Hemp	.....	3,483 45	
		Claims on bituminous coal mined in Canada and converted into Coke, 20-21 Geo. V. Cap. 6	.....	135,209 23	
		Total	.....	227,390 14	
		SUMMARY — SOMMAIRE			
		Amount under Supply Bills	7,863,303 00	6,450,973 52	1,412,329 48
		Amount under Statute	227,390 14	227,390 14	
		Totals — Totaux (Page 4)	8,090,693 14	6,678,363 66	1,412,329 48

* Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Less travel than anticipated — Déplacements moins nombreux que prévus.
b. Uncertainty as to crop requirements — Impossible de prévoir les sommes nécessaires pour la manutention de la récolte.
c. Margin of safety — Marge en cas d'imprévu.
d. Less advertising than anticipated — Les frais de réclame furent moins élevés qu'il n'avait été prévu.
e. Accounts outstanding at the close of the year — Comptes impayés à la fin de l'année
f. Less expenditure from Immigration and Colonization allotment than expected — Dépenses pour l'Immigration et la Colonisation moins élevées que prévues.
g. Claims not received in time for the fiscal year — Les réclamations ne furent pas reçues à temps pour être payées au cours de l'année financière.
h. Balances carried into 1931-32, authority Order in Council May 15, 1931 — Balances virées à 1931-32 en vertu des dispositions de l'arrêté en Conseil du 15 mai 1931.

AUDIT NOTES — NOTES DE VÉRIFICATION

Vote-Crédit 304—Defalcation at Milan (Italy) Office (see precis of correspondence, page 337) — Déboursements à l'agence de Milan (Italie) (voir précis de correspondance, page 342).
Votes-Crédits 429 & 430—Agreements with consulting Engineers not approved by Governor in Council (see precis of correspondence, page 336) — Convention avec des ingénieurs-conseils, conclue sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 341).

Examined and certified — Examinés et certifiés.
J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Conc.*—ÉTATS PAR SERVICE-*Fin*

UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS

Page Vol. I	Service	Expenditure — Dépenses
	UNEMPLOYMENT RELIEF ACT, 1930 — LOI ALLOUANT DES SECOURS POUR REMÉDIER AU CHÔMAGE, 1930	
141	Public Works	$ 4,047,647 67
	Direct Relief	384 007 40
	Total (Page 4)	4,431,655 07

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

REVENUE ACCOUNTS — COMPTES DES REVENUS

SUMMARIZED STATEMENT OF REVENUE — TABLEAU SOMMAIRE DES REVENUS

ORDINARY REVENUE — REVENU ORDINAIRE

Page Summary — Sommaire	Department — Ministère	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Premium, Discount and Exchange — Primes, escompte et change	Total
119	Agriculture		$ 405,437 78	$ 6,320 35		$ 411,758 13
121	Archives		4 50			4 50
123	Civil Service Commission		26,922 00			26,922 00
124	External Affairs		151,760 58		$ 30 08	151,790 66
126	Finance	$11,924,743 77	b 291,167 42		521,026 36	12,736,937 55
130	Fisheries	73,937 48	51,790 48	11,202 76	4 37	136,935 09
131	Governor General's Secretary's Office		120 35			120 35
132	Immigration and Colonization	21,996 00	14,984 29	40,028 45	15 13	77,023 87
133	Indian Affairs		8,792 89			8,792 89
135	Insurance	148,942 19	2 60			148,944 79
136	Interior	1,684,785 07	48,296 41	4,339 15		1,737,420 63
139	Justice	183,288 25	20,159 50	319 00	0 69	203,767 44
141	Labour		1,587 02	26,722 62		28,309 64
143	Legislation		16,504 39	14,800 00		31,304 39
145	Marine	199,000 37	644,954 16	1,119 02		845,073 55
148	Mines		12,566 20	86 00	0 25	c 12,652 45
150	National Defence	178,881 53	134,876 51	167 00	3 52	313,928 56
153	National Revenue	294,772,876 83	453,951 25	313,162 03	3 11	295,539,993 22
155	Pensions and National Health	201,767 72	175,436 90	13,998 19	0 24	391,203 05
158	Post Office	a30,212,325 60	14,468 56	561 50		30,227,355 66
161	Printing and Stationery	71,197 14	146,428 18			217,625 32
163	Public Works	362,391 42	197,197 26	98 80		559,687 48
184	Railways and Canals	1,026,670 83	167,103 27	65 15	2 82	1,193,842 07
188	Royal Canadian Mounted Police	6,356 98	199,708 27			206,065 25
189	Secretary of State	559,645 72	406,574 30			966,220 02
191	Soldier Settlement Board		5,635 81			5,635 81
192	Trade and Commerce	3,325,202 37	82,056 43	725 50		3,407,984 30
		344,954,009 27	3,678,487 31	433,715 52	521,086 57	
	Total Ordinary Revenue carried forward Total des revenus ordinaires à reporter					349,587,298 67

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SUMMARIZED STATEMENT OF REVENUE–Conc.
TABLEAU SOMMAIRE DES REVENUS–Fin

Total Ordinary Revenue brought forward — Total du revenu ordinaire rapporté			$349,587,298 67

SPECIAL REVENUE — REVENUS SPÉCIAUX

WAR AND DEMOBILIZATION — GUERRE ET DÉMOBILISATION

Refunds of Previous Years' Expenditure			
National Defence—Militia Service	(Page 150)	$ 6,491 54	
Public Works	(Page 163)	41,990 73	
			$ 48,482 27

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Payments received on account of Reparations from Germany	(Page 126)	6,539,770 21	
Sundry Reparations	(Page 126)	28,667 17	
Dominion of Canada Bonds and Interest willed to Dominion Government by Joseph Davidson	(Page 126)	5,130 00	
Superannuation Fund No. 1, A.S. James, Department of Railways and Canals. Adjustment of previous year's contribution	(Page 126)	10 00	
			6,573,577 38
Total Special Revenue — Total du revenu spécial			6,622,059 65
Grand Total — Total global			356,209,358 32

CREDITS TO CAPITAL ACCOUNTS — CRÉDITS AUX COMPTES DE CAPITAL

REFUNDS OF EXPENDITURE OF PREVIOUS YEARS — RECOUVREMENTS SUR LES DÉPENSES DES ANNÉES PRÉCÉDENTES

Department of Marine (Public Works)	Vol. II, Part O—60	$ 135,987 95
Department of Railways and Canals—Canals	Vol. II, Part W—84	20,562 77
Department of Railways and Canals—Railways	Vol. II, Part W—84	331,822 86
Total		488,373 58

CREDITS TO OPEN ACCOUNTS — CRÉDITS AUX COMPTES SPÉCIAUX

ON ACCOUNT OF ADVANCES UNDER APPROPRIATIONS OR SPECIAL STATUTES
POUR AVANCES EN VERTU DE CRÉDITS OU DE STATUTS SPÉCIAUX

Department of Immigration and Colonization—Empire Settlement Scheme, Assisted Passage Repayments, $17,266.98 less $8,617.65 rebates	(Page 209)	$ 8,649 33
Department of the Interior—Seed Grain Advances, repayments of principal	(Page 215)	78,510 85
Department of Finance—Seed Grain Advances, Saskatchewan Government 1908.	(Page 208)	1,039 85
Soldier Settlement Board—Loans to Settlers Account No. 1, loan repayments and Credits	(Page 230)	10,836,972 57
Soldier Settlement Board—Repayments and Credits under Empire Settlement Scheme, Account No. 2	(Page 231)	97,126 39
Total		11 022,298 99

NOTES — REMARQUES

(a) In addition to the amount of $30,212,325.60 shown as the total of the general revenue of the Post Office Department, the amount of $7,052,145.15 was collected and retained by certain postmasters for their salaries and allowances in accordance with warrants issued by the Department. The details of these payments are shown in Volume II of this report, Part "S", page 2 — En plus de la somme de $30,212,325.60 donnée ci-dessus comme revenu général des postes, $7,052,145.15 furent perçus, mais en vertu de mandats émis par le Ministère furent retenus par certains maîtres de poste, pour le paiement de leurs traitements et allocations. On trouve le détail de ces paiements dans le Volume II de ce rapport, partie "S", page 2.

(b) In addition to the amount of $291,167.42 shown as the total of casual revenue of the Finance Department, the amount of $18,294.78 was collected and used by that Department to pay the cost of printing bonds, see Volume II of this Report, Part "F", page 4 — En plus de la somme de $291,167.42 donnée comme total du revenu casuel du Ministère des Finances, $18,294.78 furent encaissés et employés par le Ministère à payer des frais d'impression d'obligations. Les détails de ce paiement paraissent dans le Volume II de ce rapport, partie "F", page 4.

(c) This amount represents revenue reported by the department; it does not include certain collections misappropriated by a departmental official to which further reference is made on page liii of this volume.—Ce montant est celui donné par le département comme revenus, il ne comprend pas les sommes détournées par un fonctionnaire, dont il est fait mention, page cxv.

AUDIT NOTES — NOTES DE VÉRIFICATION

For observations in connection with the following items see precis of correspondence — Pour les remarques sur les sujets ci-après, voir le précis de correspondance:—

Marine—Irregularities and defalcations *re* wharfage revenue, page 331—Quayages: Irrégularités et détournements, page 345.

Marine—Payments from Revenue, questioned page 331—Paiements à même le revenu, faisant question, page 346.

Marine—Return of payment on water lot, to be authorized by Parliament page 332—Remboursement du paiement de la location d'un lot domanial submergé devant être autorisé par le Parlement page 346.

National Revenue—Sale of public buildings without authority of Governor in Council, page 335—Revenu National—Edifices publics vendus sans l'autorisation du Gouverneur en son Conseil, page 348.

Post Office—Increases in remuneration of postmasters granted without proper authority page 335—Postes—Augmentation du traitement des maîtres de poste payée sans autorisation, page 348.

Verified — Vérifié.

J. W. REID,
Chief Supervisor of Audit — Contrôleur des vérifications.

GENERAL STATEMENT OF ORDINARY REVENUE SHOWING COMPARISON OF NET REVENUE WITH 1929-30

ÉTAT GÉNÉRAL DES REVENUS ORDINAIRES ET COMPARAISON DU REVENU NET AVEC CELUI DE 1929-30

Reference — Voir — Vol. I.	——	Gross Revenue — Revenus bruts 1930-31	Deductions — Déductions 1930-31	Net Revenue — Revenu net 1930-31	Net Revenue — Revenu net 1929-30	Increase — Augmentation	Decrease — Diminution
192	Canada Grain Act	$ 2,179,046 52		$ 2,179,046 52	$ 2,047,207 09	$ 131,839 43	
161	Canada Gazette	71,197 14		71,197 14	93,890 47		$ 22,693 33
184	Canals	1,026,670 83		1,026,670 83	1,043,646 87		16,976 04
118	Casual Revenue	3,870,990 64	(a) $ 192,503 33	3,678,487 31	4,300,709 82		622,222 51
132	Chinese Immigration	22,596 00	600 00	21,996 00	14,345 00	7,651 00	
153	Customs Duties	149,250,966 44	(b) 18,042,011 29	131,208,955 15	179,429,920 46		48,220,965 31
136	Dominion Lands and Parks	1,832,493 17	177,092 54	1,655,400 63	4,139,104 49		2,483,703 86
192	Electric Light Inspection	632,151 28		632,151 28	546,956 91	85,194 37	
153	Excise Duties	58,615,020 60	(b) 868,212 47	57,746,808 13	65,035,701 42		7,288,893 29
113	Fines and Forfeitures including Customs and Excise Seizures	894,134 42	(c) 460,418 90	433,715 52	748,342 64		314,627 12
130	Fisheries	73,967 48	30 00	73,937 48	110,723 68		36,786 20
192	Gas Inspection	94,255 00		94,255 00	100,763 10		6,508 10
135	Insurance Inspection	148,942 19		148,942 19	138,779 50	10,162 69	
126	Interest on Investments	10,421,224 50		10,421,224 50	13,518,204 62		3,096,980 12
150	Militia Pensions	158,999 74		158,999 74	158,880 68	119 06	
163	Minor Public Works (Ferries)	2,823 00		2,823 00	1,318 00	1,505 00	
136	Ordnance Lands	29,387 44	3 00	29,384 44	30,276 65		892 21
189	Patent and Copyright	574,684 49	15,038 77	559,645 72	574,918 26		15,272 54
139	Penitentiaries	183,288 25		183,288 25	181,024 42	2,263 83	
158	Post Office	37,264,470 75	(d) 7,052,145 15	30,212,325 60	33,345,385 30		3,133,059 70
113	Premium, Discount and Exchange	521,086 57		521,086 57	531,365 76		10,279 19
163	Public Works	359,768 42	200 00	359,568 42	406,832 73		47,264 31
188	Royal Canadian Mounted Police, Officers' Pensions	6,356 98		6,356 98	6,470 79		113 81
150	Royal Military College	20,200 00	318 21	19,881 79	19,820 00	61 79	
155	Sick Mariners' Fund	201,767 72		201,767 72	209,321 55		7,553 83
145	Steamboat Inspection	144,322 42		144,332 42	131,356 12	12,976 30	
	Superannuation Fund No. 1				5 39		5 39

153	War Tax—Excise Taxes	35,371,906 09	(b) 637,244 92	34,734,661 17	63,409,143 14	.....	28,674,481 97
126	War Tax—Financial Corporations	1,504,254 03	734 76	1,503,519 27	1,482,835 47	20,683 80	
153	War Tax—Income and Business Profits	72,501,038 74	1,418,586 36	71,082,452 38	69,194,026 68	1,888,425 70	
192	Weights and Measures	419,749 57	.....	419,749 57	407,248 35	12,501 22	
145	Wharves and Piers	54,667 95	.....	54,667 95	53,280 82	1,387 13	
		378,452,438 37	28,865,139 70	349,587,298 67	441,411,806 18	2,174,771 32	93,999,278 83

NOTES — REMARQUES

(*a*) Details of the refunds from the gross amount of Casual Revenue are shown in Volume II, as follows:—Agriculture, Part "A", page 3, $129,267.63; Civil Service Commission, Part "D", page 2, $1,002.00; Finance, Part "F", page 4, $18,294.78; Immigration and Colonization, Part "H", page 3, $400.00; Interior, Part "K", page 9, $479.88; Labour, Part "M", page 2, $1.70; Legislation, Part "N", page 2, $8,519.38; Marine, Part "O", page 3, $400.55; National Defence, Part "Q", page 4, $202.36; National Revenue, Part "R", page 7, $3,732.85; Pensions and National Health, Part "RR", page 2, $687.39; Printing and Stationery, Part "T", page 3, $88.05; Secretary of State, Part "Y", page 3, $29,426.76. Total, $192,503.33. — Les détails des remboursements sur le montant brut du revenu casuel paraissent dans les parties ci-après du Volume II:—Agriculture, $129,267 63; Partie "A", page 3; Commission du Service Civil, $1,002.00, Partie "D", page 2; Défense Nationale, $202.36; Partie "Q", page 4; Finances, $18,294.78, Partie "F", page 4; Immigration et Colonisation, $400.00, Partie "H", page 3; Imprimerie et Papeterie de l'Etat, $88.05, Partie "T", page 3; Intérieur, $479.88, Partie "K" p. 9; Législation, $8,519.38, Partie "N", page 2; Marine, $400.55, Partie "O" page 3; Pensions et Hygiène, partie "RR", page 2; $687.39; Revenu national, $3,732.85; Partie "R", page 7; Secrétariat d'Etat, $29,426.76, Partie "Y", page 3; Travail, $1.70, Partie "M", page 2; Total, $192,503.33.

(*b*) The large amount of refunds of Revenue shown against Custom Duties and Excise Taxes is due mainly to drawbacks and refunds of duty paid in accordance with the provisions of the Customs and Excise Act and Section 91 of the Consolidated Revenue and Audit Act. Details of these payments will be found in Volume II of this report, Part "R". — Le gros montant des remboursements de droits de douanes et de droits et taxes d'accise est dû principalement aux paiements de drawbacks et aux remises de droits, faits conformément aux dispositions de la loi des Douanes et de l'Accise, et aux dispositions de l'art. 91 de la Loi du Revenu consolidé et de la Vérification. Le développement en est donné dans le Volume II de ce rapport, partie "R".

(*c*) Details of the refunds from Fines and Forfeitures are shown in Volume II as follow:—Immigration and Colonization, Part "H", page 3, $1,200.00; Interior, Part "K", page 10, $25.00; Justice, Part "L", page 3, $25.00; National Revenue, Part "R", page 7, $458,789.90; Pensions and National Health, Part "RR", page 3, $379.00; Total, 460,418.90. — Le détail des remboursements d'amendes et de confiscations est donné dans le Volume II:—Immigration et Colonisation, Partie, "H", page 4, $1,200.00; Intérieur, Partie "K", page 3, $25.00; Justice, $25.00, Partie "L", page 3; Pensions et Hygiène, $379.00, Partie "RR", page 3; Revenu national Partie "R", page 7, $458,789.90. Total, $460,418 90.

(*d*) See note (*a*) on page 115 — Voir la remarque (*a*) page 115.

Verified — Vérifié—

J. W. REID,
Chief Supervisor of Audit — Contrôleur des vérifications.

CLASSIFICATION OF CASUAL REVENUE, BY DEPARTMENTS, SHOWING COMPARISON WITH 1929-30
CLASSIFICATION DU REVENU CASUEL, PAR MINISTÈRE, ET COMPARAISON AVEC 1929-30

Reference — Voir — Vol. I	Department — Ministère	Miscellaneous Revenue, Fees, Licences, etc. — Revenus divers, droits, permis, etc.	Proceeds from Sales of Properties, Supplies, etc. — Produits de vente de propriétés fournitures, etc.	Sundry Receipts — Recettes diverses	Refunds of Expenditure — Recouvrements de dépenses	Casual Revenue — Revenu casuel 1930-31	Casual Revenue — Revenu casuel 1929-30	Increase — Augmentation	Decrease — Diminution
119	Agriculture	$ 173,640 69	$ 196,998 39	$ 12,184 26	$ 22,614 44	$ 405,437 78	$ 407,606 60		$ 2,168 82
121	Archives				4 50	4 50	48 40		43 90
123	Civil Service Commission	26,922 00				26,922 00	12,341 50	$ 14,580 50	
124	External Affairs	150,170 66	234 40		1,355 52	151,760 58	159,571 01		7,810 43
126	Finance	269,961 03	1,204 64	343 16	19,658 59	291,167 42	512,507 03		221,339 61
130	Fisheries	176 00	42,349 06	75 00	9,190 42	51,790 48	73,093 62		21,303 14
131	Governor General's Secretary's Office				120 35	120 35		120 35	
132	Immigration and Colonization	1,240 93	1,270 25	6,812 11	5,661 00	14,984 29	11,590 58	3,393 71	
133	Indian Affairs	725 50	603 56		7,463 83	8,792 89	11,825 08		3,032 19
135	Insurance	2 60				2 60		2 60	
136	Interior	436 11	5,808 53	106 27	41,945 50	48,296 41	16,272 47	32,023 94	
139	Justice	194 30	18,329 22	25 00	1,610 98	20,159 50	26,703 66		6,544 16
141	Labour		1,587 02			1,587 02	1,373 93	213 09	
143	Legislation	16,403 64	24 50		76 25	16,504 39	51,189 28		34,684 89
145	Marine	564,568 99	8,248 60	3,056 89	69,079 68	644,954 16	611,340 23	33,613 93	
148	Mines	2,073 15	9,107 47	530 00	855 58	12,566 20	11,304 11	1,262 09	
150	National Defence	91,435 09	29,750 07	5,782 17	7,909 18	134,876 51	190,119 83		55,243 32
153	National Revenue	163,756 27	59,954 73	896 81	229,343 44	453,951 25	450,607 71	3,343 54	
	Pensions and National Health—								
155	Soldiers' Civil Re-Establishment	258 96	1,521 70		110,648 36	112,429 02	149,077 29		36,648 27
155	Health	18,214 00	74 26	43,887 33	832 29	63,007 88	57,424 34	5,583 54	
158	Post Office		13,522 03	118 25	828 28	14,468 56	2,116 59	12,351 97	
161	Printing and Stationery		89,861 21	56,566 97		146,428 18	119,428 87	26,999 31	
163	Public Works	108,418 27	74,925 32	291 50	13,562 17	197,197 26	255,323 27		58,126 01
184	Railways and Canals	2,509 46	3,576 52	155,970 78	5,046 51	167,103 27	241,908 33		74,805 06
188	Royal Canadian Mounted Police		1,015 21		198,693 06	199,708 27	202,264 39		2,556 12
189	Secretary of State	406,560 56			13 74	406,574 30	669,752 64		263,178 34
191	Soldier Settlement Board		8 00	10 86	5,616 95	5,635 81	935 06	4,700 75	
192	Trade and Commerce	44,907 75	4,204 97	20,816 40	12,127 31	82,056 43	54,984 00	27,072 43	
		2,042,575 96	564,179 66	307,473 76	764,257 93	3,678,487 31	4,300,709 82	165,261 75	787,484 26

Verified — Vérifié—
J. W. Reid,
Chief Supervisor of Audit — Contrôleur des vérifications.

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURES

SOMMAIRE DES REVENUS ET DES DÉPENSES DES MINISTÈRES

AGRICULTURE DEPARTMENT — MINISTÈRE DE L'AGRICULTURE

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	A— 2	Casual Revenue — Revenu casuel		$ 405,437 78	
	A— 3	Fines and Forfeitures		6,320 35	
		Total Revenue — Total des revenus		(Page 113) $	411,758 13
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
3	A—10	Salaries — Traitements			
		Minister — Ministre (Under Statute)		9,973 08	
		Deputy Minister — Sous ministre	$ 9,500 00		
		Assistant Deputy Minister	5,220 00		
		Staff	794,860 26		
				809,580 26	
				819,553 34	
†1,3	A—11	Contingencies — Dépenses contingentes			
		Salaries	55,254 06		
		Miscellaneous	95,425 58		
				150,679 64	
					970,232 98
		AGRICULTURE			
38	A—11	Dairying		273,990 90	
343, 39	A—13	Cold Storage Warehouses		277,607 30	
†10, 344, 40	A—14	Fruit		501,251 01	
345, 41	A—17	Seed, Feed and Fertilizer Control		551,030 99	
42	A—21	Experiments in Dehydration		19,612 79	
†11, 43	A—21	Live Stock		1,621,025 34	
44	A—29	Experimental Farms		2,110,673 27	
†12, 45	A—46	Health of Animals		2,835,681 91	
46	A—64	Entomology		29,448 52	
†13, 47	A—65	Destructive Insect and Pest Act		658,490 44	
†14, 48	A—69	Publications		30,967 88	
49	A—70	International Institute of Agriculture		13,470 35	
50	A—70	Agricultural Produce Marketing Agent in Great Britain		11,091 85	
51	A—70	Farm Economics		9,856 83	
52	A—71	Contributions to Empire Bureaux		21,534 99	

AGRICULTURE DEPARTMENT-Conc.—MINISTÈRE DE L'AGRICULTURE-Fin

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE-*Conc.* — DÉPENSES-*Fin*		
		AGRICULTURE-*Conc.* — *Fin*		
53	A—71	Grant to the Executive Committee of the World's Grain Congress	$ 100,000 00	
346, 54	A—71	Grant to the Executive Committee of the World's Poultry Congress	33,400 00	
55	A—71	Grant to the Dept. of Agriculture, New Brunswick, on account of the amortization of the debt on the Short Course School at Fredericton, N.B.	9,295 24	
347	A—71	To assist in providing pre-cooling warehouse facilities for fruit	20,000 00	
348	A—71	To enquire into the Live Stock Industry of Canada through the medium of Co-operative Marketing	15,000 00	
349	A—70	Compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for by the above Act, etc	548 20	$ 9,143,977 81
		MISCELLANEOUS — DIVERS		
417	A—71	Compensation allowance to Mrs. Fannie Barton, widow of the late Jas. R. Barton, who was killed during the execution of his duties in January, 1930.	1,000 00	
Statute	A—71	Gratuities, Chap. 22, Sec. 56, R.S.C., 1927	4,200 00	5,200 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé	(Page 8)	10,119,410 79
		MISCELLANEOUS STATEMENT — ÉTAT DIVERS		
	Vol. I 258	Experimental Farms—Revenue and Expenditure Fermes expérimentales—Revenus et dépenses		

† Supplementary Estimates — Crédits supplémentaires.

ARCHIVES DEPARTMENT — DÉPARTEMENT DES ARCHIVES

Details in Part B, Volume II — Détail, partie B, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	B—2	Casual Revenue — Revenu casuel.....(Page 113)			$ 4 50
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
22	B—3	Salaries — Traitements			
		Deputy Minister — Sous ministre.....$	12,000 00		
		Chairman of Board of Publications — Président du bureau des publications	5,000 00		
		Staff.....	90,109 19		
				$ 107,109 19	
22	B—4	Contingencies — Dépenses contingentes.....		18,600 05	
					125,709 24
		MISCELLANEOUS — DIVERS			
286	B—4	Public Archives.....		84,758 56	
Statute	B—5	Gratuities, Chapter 22, Sec. 56, R.S.C., 1927.....		1,230 00	
					85,988 56
		Total Expenditure Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8)			211,697 80

AUDITOR GENERAL'S OFFICE — BUREAU DE L'AUDITEUR GÉNÉRAL

Details in Part C, Volume II — Détail, partie C, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
4	C— 6	Salaries — Traitements—			
		Auditor General — Auditeur général—			
		Under Statute	$ 5,000 00		
		Voted	10,000 00		
				$ 15,000 00	
		Staff		358,118 30	
				373,118 30	
4	C— 6	Contingencies — Dépenses contingentes			
		Salaries of temporary employees	15,671 29		
		Printing and Stationery	23,755 78		
		Travelling Expenses	2,152 85		
		Miscellaneous	1,290 67	42,870 59	
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)			$ 415,988 89

CIVIL SERVICE COMMISSION — COMMISSION DU SERVICE CIVIL

Details in Part D, Volume II — Détail, partie D, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	D—2	Casual Revenue.....(Page 113).		$ 26,922 00
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
5	D—2	Salaries — Traitements		
		Commissioners (Under Statute).....	$ 19,000 00	
		Staff.....	226,272 22	
			245,272 22	
†2, 5	D—6	Contingencies — Dépenses contingentes		
		Salaries.....	$ 35,532 97	
		Miscellaneous.....	61,851 86	
			97,384 83	
		Total Expenditure, Consolidated Fund		
		Total des dépenses, Fonds consolidé.....(Page 8)		342,657 05

† Supplementary Estimates — Crédits supplémentaires.

EXTERNAL AFFAIRS DEPARTMENT — MINISTÈRE DES AFFAIRES EXTÉRIEURES

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	E—2	Casual Revenue — Revenu casuel	$ 151,760 58	
	E—2	Premium, Discount and Exchange	30 08	
		Total Revenue — Total des revenus (Page 113)		$ 151,790 66
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
		Salaries —Traitements—		
	E—5	High Commissioner, London (Under Statute)	$ 4,476 70	
6	E—4	Under Secretary—Sous-ministre $10,000 00		
6	E—4	Staff (including Passport Office) 87,494 00		
			97,494 00	
6	E—4	Contingencies — Dépenses contingentes		
		Salaries 19,881 24		
		Miscellaneous 52,290 86		
			72,172 10	
				174,142 80
		EXTERNAL AFFAIRS — AFFAIRES EXTÉRIEURES		
239	E—5	High Commissioner's Office, London	$ 98,751 14	
240	E—6	Canadian Representation at Washington	81,785 45	
241	E—6	Canadian Representation at Paris	78,783 61	
242	E—7	Canadian Representation at Toyko	78,064 99	
243	E—8	Canadian Representation at Geneva	24,637 27	
244	E—8	Canada's Contribution to the expenses of the League of Nations for 1930, including Secretariat, International Labour Organization and Permanent Court of International Justice	184,169 73	
245	E—8	Expenses of Canadian Delegates to the Assembly, Council and Commissions of the League of Nations	19,887 46	
246	E—9	Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society of Canada	3,000 00	
(1929-30) 432	E—9	Arbitration Expenses "I'm Alone" Case	11,092 76	
Statute	E—9	International Joint Commission	49,635 31	
				629,807 72
		MISCELLANEOUS — DIVERS		
419, 247	E—10	Expenses of Delegation to Imperial and Imperial Economic Conference	$ 47,893 73	
261	E—10	Unforeseen Expenses	32,795 38	
421a	E—11	Participation in the Celebration of the 900th Anniversary of the introduction of Christianity into Norway	1,935 35	

EXTERNAL AFFAIRS DEPARTMENT-Conc. — **MINISTÈRE DES AFFAIRES EXTÉRIEURES**-Fin

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE-*Conc.* — DÉPENSES-*Fin*		
		MISCELLANEOUS-*Conc.* — DIVERS—*Fin*		
422	E—11	Participation in the Celebration of the 1000th Anniversary of the founding of the Parliament of Iceland	$ 5,556 10	$ 88,180 56
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		892,131 08
		OPEN ACCOUNT — COMPTE SPÉCIAL		
	Vol. I 198	Empress of Ireland Relief Fund Fonds de secours de l'"Empress of Ireland"		

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
		General Revenue — Revenu général			
	F— 3	Interest on Investments	$10,421,224 50		
	F— 3	War Tax Revenue	1,503,519 27		
				$ 11,924,743 77	
	F— 4	Casual Revenue		291,167 42	
	F— 4	Premium, Discount and Exchange		521,026 36	
				(Page 113)	$12,736,937 55
	F— 4	Special Revenue		(Page 114)	6,573,577 38
		Total Revenue — Total des revenus			19,310,514 93
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
7		Salaries — Traitements —			
	F— 5	Lieutenant Governors — Lieutenants-gouverneurs (Under Statute)		81,000 00	
	F—12	Minister — Ministre (Under Statute)		3,494 61	
	F—12	Deputy Minister — Sous-ministre.	1,250 00		
	F—12	Assistant Deputy Minister	6,000 00		
	F—12	Staff	420,287 74		
				427,537 74	
				512,032 35	
	F—12	Contingencies — Dépenses contingentes			
		Salaries	3,336 15		
		Contingencies	29,428 91		
				32,765 06	
	F—12	Inspector General of Banks—			
		Salaries	16,583 30		
		Contingencies	2,492 97		
				19,076 27	
					563,873 68
		INTEREST ON PUBLIC DEBT, ETC.— INTÉRÊTS DE LA DETTE PUBLIQUE, ETC.			
Statute	F—14	Interest on Public Debt		121,289,843 72	
Statute	F—14	Premium, Discount and Exchange		19,476 54	
Statute	F—14	Sinking Funds		3,673,666 19	
					124,982,986 45
		CHARGES OF MANAGEMENT — FRAIS DE GESTION			
1	F—16	Offices of the Assistant Receivers General: salaries, $123,103.51; contingencies, $5,481.43		128,584 94	
1	F—17	Printing Dominion Notes		513,172 89	

FINANCE DEPARTMENT–Con. — **MINISTÈRE DES FINANCES**–Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		CHARGES OF MANAGEMENT-*Conc.* — FRAIS DE GESTION-*Fin*		
1	F—17	Printing, advertising, inspection, express, etc.....$	114,362 90	
1	F—18	Commission for payment of Interest on Public Debt, purchase of Sinking Funds, auditing.....	103,583 32	
1	F—18	English Bill Stamps, postage, etc.....	771 07	
1	F—18	Temporary clerical work on the transfer and registration of Bonds, Flotation of Loans, etc.....	54,899 21	
1	F—18	Salary of Walter Duncan and contingent expenses..	4,761 25	
				$ 920,135 58
		CHARGES OF MANAGEMENT—LOAN ACCOUNT FRAIS DE GESTION—COMPTE DES PRÊTS		
Statute	F—19	Cost of Loan Flotations.....		193,338 43
		SUBSIDIES TO PROVINCES — SUBVENTIONS AUX PROVINCES		
Statute	F—21	Ontario.....	2,642,611 68	
		Quebec.....	2,256,419 88	
		Nova Scotia.....	661,841 28	
		New Brunswick.....	666,765 76	
		Manitoba.....	6,478,618 98	
		British Columbia.....	738,816 66	
		Prince Edward Island.....	381,931 88	
		Alberta.....	1,670,435 00	
		Saskatchewan.....	1,938,295 00	
				17,435,736 12
		PENSIONS		
Statute	F—21	Pensions to Judges.....	211,805 32	
Statute	F—21	Miscellaneous Pensions.....	4,211 40	
350, 62-71	F—22	Various persons.....	22,146 96	
				238,163 68
		SUPERANNUATION — PENSIONS DE RETRAITE		
Statute	F—22	Civil Service Superannuation and Retirement Act.	490,441 81	
78	F—22	Retiring allowances to former employees of the Department of Public Printing and Stationery..	14,412 44	
Statute	F—22	Public Service Retirement Act.....	592,846 33	
Statute	F—23	Civil Servants' Widows' Annuities Act, 1927.....	140,167 13	
				1,237,867 71
		MISCELLANEOUS — DIVERS		
		Grants subject to Government Audit		
Statute	F—23	Federal District Commission.....$ 599,359 42		
Statute	F—23	National Battlefields Commission 75,000 00		
			674,359 42	

FINANCE DEPARTMENT–Con. — **MINISTÈRE DES FINANCES**–Suite

Details in Part F, Volume II—Détail, partie F, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*			
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
		Miscellaneous Grants (details of these expenditures are not subject to the Auditor General's examination)			
Statute	F—23	Royal Mint	$ 200,000 00		
Statute	F—23	City of Ottawa	25,000 00		
248	F—23	Canadian General Council of the Boy Scouts' Association	15,000 00		
249	F—23	Subscription to publications of the Empire Parliamentary Association	2,000 00		
250	F—23	Dominion Council of Girl Guides	6,000 00		
251	F—23	Interparliamentary Union	400 00		
253	F—23	Contribution to aid in carrying on the work of the Royal Astronomical Society	2,000 00		
254	F—23	Royal Canadian Academy of Arts	2,500 00		
255	F—23	Royal Society of Canada	8,000 00		
257	F—23	Montreal Association for the Blind	5,000 00		
258	F—23	L'Institut Nazareth de Montréal, to assist in work with the Blind	5,000 00		
259	F—23	Grants to the Maritime Provinces pending consideration of Provincial Subsidies: Nova Scotia, $875,000; New Brunswick, $600,000; Prince Edward Island, $125,000	1,600,000 00		
293	F—23	Grant towards the expenses of the British Empire Games to be held in 1930	5,000 00		
†57	F—23	Relief of Fire sufferers at Hebertville Station, Que	5,000 00		
				$1,880,900 00	
Statute	F—24	Board of Audit		19,860 06	
252	F—24	Negotiation of Treaties		4,588 14	
260	F—24	Salaries and Expenses of the Advisory Board on Tariff and Taxation		32,261 64	
264	F—24	Government Contracts Supervision Committee		15,459 85	
421	F—25	Payment to the widow of the late James A. Robb, Valleyfield, Que		4,000 00	
424	F—25	Payment to W. C. Ronson as special compensation for services as Secretary to the Royal Commission on Technical and Professional Services notwithstanding anything in the Civil Service Act		1,000 00	
427	F—25	Extension of the inquiry concerning Technical and Professional classes to all classes in the Public Service		2,957 13	
Statute	F—25	Gratuities, Chapter 22, Sec. 56, R.S.C., 1927		3,000 00	
261	F—26	Unforeseen expenses		24,515 14	
					$ 2,662,901 38

FINANCE DEPARTMENT–Conc. — MINISTÈRE DES FINANCES–Fin

Details in Part F, Volume II—Détail, partie F, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND **DÉPENSES DIVERSES SOLDÉES À MÊME LE FONDS CONSOLIDÉ**	
	F—26	Superannuation Fund No. 5 ..... $2,067,466 18	
	F—26	Outstanding Cheque Account 3,620 29	$ 2,071,086 47
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.. (Page 8) 146,632,423 31	
		Sinking Fund Expenditure Dépenses du Fonds d'amortissement 3,673,666 19	150,306,089 50
	Vol. I	OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	198	Canadian Government Merchant Marine, Limited Marine marchande de l'État, Compte d'avances	
	199	Canadian National Railways, Temporary Loans Chemin de fer national canadien, Emprunts temporaires	
	199	Canadian National (West Indies) Steamships Limited	
	199	Civil Service Insurance Fund—Fonds d'assurance du Service Civil	
	200	Common School Fund, Ontario and Quebec Fonds des écoles publiques, Ontario et Québec	
	200	Contractors' Securities, Trust Account Garanties des entrepreneurs, Compte fiduciaire	
	200	Federal District Commission — Commission du district fédéral	
	206	National Battlefields Commission Commission des champs de bataille	
	207	Retirement Fund — Fonds de retraite	
	208	Seed Grain Advances, Saskatchewan Government, 1908 Avances pour grains de semence, Gouvernement de la Saskatchewan, 1908	
	208	Superannuation Fund No. 2 — Fonds de pension No. 2	
	208	Superannuation Fund No. 5 — Fonds de pension No. 5	
		MISCELLANEOUS STATEMENTS — ÉTATS DIVERS	
	260	Receipts and Disbursements on account of Superannuation and Pensions, and Balances of the Superannuation Funds Recettes et Déboursés relatifs aux retraites et pensions et soldes des fonds de pension	
	267	Coupon and Registered Interest Audited, for the year 1930-31 Coupons et chèques d'intérêts vérifiés en 1930-31	
	268	Redeemed Cancelled Dominion Securities Audited, for the year 1930-31 Obligations du Dominion, rachetées et annulées, vérifiées en 1930-31	

† Supplementary Estimates—Crédits supplémentaires

DEPARTMENT OF FISHERIES — MINISTÈRE DES PÊCHERIES

Details in Part FF, Volume II — Détail, partie FF, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	FF— 2	Fisheries Licences	$ 73,937 48	
	FF— 4	Casual Revenue	51,790 48	
	FF— 4	Fines and Forfeitures	11,202 76	
	FF— 4	Premium, Discount and Exchange	4 37	
		Total Revenue — Total des revenus	(Page 113)	$ 136,935 09
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
14	FF— 6	Salaries — Traitements		
		Minister — Ministre (Under Statute)	7,727 60	
		Deputy Minister — Sous-ministres	$ 8,000 00	
		Staff	128,373 15	
			136,373 15	
14	FF— 6	Contingencies — Dépenses contingentes		
		Salaries	4,161 38	
		Miscellaneous	24,949 98	
			29,111 36	
				173,212 11
		FISHERIES — PÊCHERIES		
397, 177	FF— 7	Fishery Officers, Patrol and Protection Services	1,170,640 65	
178	FF—17	Building fishways and clearing rivers	11,669 08	
179	FF—17	Legal and incidental expenses	5,973 08	
400, 180	FF—18	Conservation and development of Deep Sea Fisheries	189,861 10	
181	FF—18	Fish Culture	322,586 01	
182	FF—21	Oyster Culture	8,913 85	
183	FF—21	Bounty for destruction of hair seals, etc	28,347 50	
184	FF—21	Investigation *re* Pacific halibut by the International Fisheries Commission	36,653 56	
185	FF—22	Marine Biological Board of Canada	300,000 00	
186	FF—24	Investigation of the Fisheries in Hudson Bay	23,294 06	
398	FF—24	Balance of the expenses of the British Columbia Fisheries Reference to the Privy Council	4,101 46	
401	FF—24	Investigations by the Pacific Salmon Fisheries Commission	3 22	
Statute	FF—24	Fishing Bounty	159,773 55	
				2,261,817 12
		MISCELLANEOUS — DIVERS		
Statute	FF—24	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		270 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé	(Page 8)	2,435,299 23

GOVERNOR GENERAL'S SECRETARY'S OFFICE
SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

Details in Part G, Volume II — Détail, partie G, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	G— 2	Casual Revenue — Revenu casuel.....(Page 113)			$ 120 35
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
2	G— 3	Salaries — Traitements			
		Governor General — Gouverneur général (Under Statute).....		$ 48,666 66	
		Aides-de-Camp.....	$ 10,000 00		
		Secretary to the Governor General..	5,000 00		
		Staff.....	19,500 00		
				34,500 00	
				83,166 66	
2	G— 3	Contingencies — Dépenses contingentes			
		Salaries.....	1,566 66		
		Allowance for travel of Governor General.....	39,722 22		
		Miscellaneous.....	17,164 23		
				58,453 11	
					141,619 77
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8)			141,619 77

DEPARTMENT OF IMMIGRATION AND COLONIZATION
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Details in Part H, Volume II—Détail, partie H, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	H— 2	Chinese Immigration Revenue — Revenus de l'immigration chinoise	$ 21,996 00	
	H— 3	Casual Revenue	14,984 29	
	H— 3	Fines and Forfeitures	40,028 45	
	H— 3	Premium, Discount and Exchange	15 13	
		Total Revenue — Total des revenus (Page 113)		$ 77,023 87
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
8	H— 7	Salaries — Traitements		
		Minister — Ministre (Under Statute)	7,611 08	
		Deputy Minister — Sous ministre $ 9,000 00		
		Assistant Deputy Minister 5,220 00		
		Staff 277,955 49		
			292,175 49	
			299,786 57	
8	H— 7	Contingencies — Dépenses contingentes	30,826 92	
				330,613 49
		IMMIGRATION AND COLONIZATION IMMIGRATION ET COLONISATION		
56	H— 7	Salaries of agents, etc	972,292 23	
57	H— 7	Contingencies — General Expenses, etc	945,647 65	
58	H—34	Empire Settlement Scheme	284,570 27	
59	H—36	Chinese Immigration—Salaries, etc	51,561 34	
60	H—36	Relief of distressed Canadians abroad	1,178 00	
				2,255,249 49
		MISCELLANEOUS — DIVERS		
Statute	H—37	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		2,410 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		2,583,272 98
		OPEN ACCOUNTS — COMPTES SPÉCIAUX		
	Vol. I			
209, 261		Empire Settlement Scheme, Assisted Passage Loan Account Loi d'Établissement Impérial, Compte des prêts pour frais de traversées.		
209		Immigration Guarantee and Special Fund Fonds de garantie et spécial de l'immigration		
210		Immigration Agents' Trust Accounts Comptes fiduciaires des agents d'immigration		

INDIAN AFFAIRS DEPARTMENT — DÉPARTEMENT DES AFFAIRES INDIENNES

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	I— 2	Casual Revenue — Revenu casuel.....(Page 113)			$ 8,792 89
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
9	I— 3	Salaries — Traitements			
		Superintendent General (See Minister, Interior Department).			
		Deputy Superintendent General.....	$ 9,000 00		
		Assistant Deputy and Secretary.....	4,655 49		
		Staff.....	165,661 77		
				$ 179,317 26	
9	I— 4	Contingencies — Dépenses contingentes			
		Salaries.....	2,418 07		
		Miscellaneous.....	19,786 26		
				22,204 33	
					201,521 59
		INDIANS — INDIENS			
†41, 207	I— 5	Nova Scotia.....		94,936 54	
†42, 208	I— 6	New Brunswick.....		82,994 35	
†40, 406, 209	I— 7	Prince Edward Island.....		10,101 23	
†43, 407, 210	I— 8	Ontario and Quebec.....		552,795 64	
†44, 408, 211	I—12	Manitoba, Saskatchewan, Alberta and Northwest Territories.....		1,164,039 90	
†45, 212	I—24	British Columbia.....		600,401 00	
†46, 213	I—28	Yukon.....		21,879 83	
†47, 214	I—28	General.....		362,032 30	
†48, 409, 215	I—31	Indian Education, including the construction of School Buildings.....		2,754,395 47	
410	I—31	Gratuity, Peter Tomkins.....		500 00	
Statute	I—48	Indian Annuities under Indian Act, Chap. 98, Sec. 162, R.S.C. 1927.....		222,143 00	
					5,866,219 26
		MISCELLANEOUS — DIVERS			
Statute	I—49	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927.....			1,086 66
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8)			6,068,827 51

INDIAN AFFAIRS DEPARTMENT–Conc.
DÉPARTEMENT DES AFFAIRES INDIENNES–Fin

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*	
	Vol. I	OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	213	Indian Affairs, Special Account Affaires Indiennes, Compte spécial	
	211	Indian Commissioner's Greater Production Account Compte du commissaire des Indiens pour l'intensification de la production.	
	212	Indian Trust Fund — Fonds fiduciaires des Indiens	

† Supplementary Estimates — Crédits supplémentaires.

INSURANCE DEPARTMENT — DÉPARTEMENT DES ASSURANCES

Details in Part J, Volume II — Détail, partie J, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	J— 2	Insurance Superintendence — Surintendance des Assurances		$ 148,942 19	
	J— 2	Casual Revenue — Revenu casuel		2 60	
		Total Revenue — Total des revenus (Page 113)			$ 148,944 79
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
10	J— 3	Salaries — Traitements			
		Superintendent — Surintendant	$ 10,000 00		
		Staff	82,896 10		
				92,896 10	
†3, 10	J— 4	Contingencies — Dépenses contingentes			
		Salaries	439 56		
		Miscellaneous	74,748 99		
				75,238 55	
					168,134 65
		MISCELLANEOUS — DIVERS			
262	J— 4	Fire Prevention			10,000 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)			178,134 65

† Supplementary Estimates—Crédits supplémentaires.

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
		General Revenue — Revenu général		
	K— 2	Dominion Lands	$1,655,400 63	
	K— 8	Ordnance Lands	29,384 44	
				$ 1,684,785 07
	K— 9	Casual Revenue — Revenu casuel		
		Sundries	47,860 30	
		Yukon and N.W.T.—Registration Fees	436 11	
				48,296 41
	K—10	Fines and Forfeitures		4,339 15
		Total Revenue — Total des revenus (Page 113)		1,737,420 63
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
11	K—10	Salaries — Traitements		
		Minister — Ministre (Under Statute)	10,000 00	
		Deputy Minister — Sous-ministre $ 8,333 30		
		Assistant Deputy Minister 5,500 00		
		Staff 1,444,293 73		
			1,458,127 03	
11	K—31	Contingencies — Dépenses contingents		
		Salaries 10,072 77		
		Miscellaneous 79,450 17		
			89,522 94	
				1,557,649 97
		SCIENTIFIC INSTITUTIONS — INSTITUTIONS SCIENTIFIQUES		
171	K—31	Dominion Observatory at Ottawa	70,321 59	
171	K—31	Dominion Astrophysical Observatory at Victoria	24,421 97	
172	K—32	Topographical and Aerial Surveys and Maps, etc	421,121 19	
173	K—35	Geodetic Survey of Canada—Investigations, Triangulations, etc	267,206 15	
173	K—37	Compensation to Temiskaming and N. Ontario Railway for injury to John Hedin	240 00	
174	K—37	International Boundaries—Survey and Demarcation	33,741 56	
				817,052 46
		GOVERNMENT OF THE NORTHWEST TERRITORIES ADMINISTRATION DES TERRITOIRES DU NORD-OUEST		
217	K—38	Salaries and Expenses of Administration, etc	189,718 99	
217	K—40	Arctic Explorations and Administration of Eskimo Affairs, Salaries and Contingencies, etc	176,081 67	
217	K—41	Expenses of purchase, herding and maintenance of Reindeer for the Northwest Territories, including salaries, etc	92,804 54	
412	K—41	Payment to Commander Otto Sverdrup in recognition of his explorations and discoveries in the Canadian Arctic Archipelago, etc	67,000 00	
†49	K—41	Contribution to new hospital at Fort Simpson	20,000 00	
				545,605 20

INTERIOR DEPARTMENT-Con. — MINISTÈRE DE L'INTÉRIEUR-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		EXPENDITURE-*Con.* — DÉPENSES-*Suite*			
		GOVERNMENT OF THE YUKON TERRITORY ADMINISTRATION DU TERRITOIRE DU YUKON			
219	K—42	Salaries and expenses of administration, etc.		$ 63,582 77	
219	K—42	Grant to Local Council	$ 45,000 00		
219	K—42	Grant for maintenance and construction of Roads	80,500 00		
219	K—42	Grant for the Payment of Bounty on Wolves and Coyotes	12,368 32		
				137,868 32	
					$ 201,451 09
		DOMINION LANDS AND PARKS DOMAINE ET PARCS DE L'ÉTAT			
220	K—43	Salaries of Dominion Lands Outside Service		581,404 22	
220	K—43	Dominion Lands Contingencies, etc		142,595 72	
220	K—50	Fees of the Board of Examiners for D.L.S., etc		1,995 30	
220	K—50	Grant to assist in Publishing the Transactions of the Association of Dominion Land Surveyors		125 00	
220	K—50	Protection of Timber		1,278,600 27	
220	K—68	Grant to Canadian Forestry Association		4,000 00	
220	K—68	Surveys, Investigations and Administration of Water and Power Resources, etc		471,719 67	
220	K—71	International and Boundary Waterways—Professional assistance to assist Departmental officers		13,266 56	
220	K—71	Lake of the Woods Control Board		9,785 98	
220	K—72	Construction of Dam, Lac Seul		54,314 78	
414, 220	K—72	Canadian National Parks		1,567,730 99	
220	K—81	Administration, Migratory Birds Convention Act		62,737 94	
220	K—83	Construction of the Golden-Revelstoke Highway		275,681 79	
220	K—84	Engraving, Printing and Preparation of Maps, etc		298,450 01	
220	K—84	Costs of Litigation and Legal Expenses		13,325 53	
220	K—85	Ordnance Lands—Salaries and Expenses		23,387 64	
220	K—85	Grant to Alpine Club of Canada		1,000 00	
220	K—85	Compassionate Allowance, Mrs. E. S. Forbes		1,050 00	
220	K—85	Salaries and Expenses of Seed Grain and Relief collections		44,704 37	
220	K—85	Supervisory Mining Engineer's Office		111,404 07	
414	K—86	Surveys, Roseau River Watershed		2,110 97	
†50	K—86	Relief to Needy Settlers, Alta and Sask		10,677 74	
					4,970,068 55
		MISCELLANEOUS — DIVERS			
273	K—87	Grant to Mrs. E. B. Hutcheson		1,200 00	
416	K—87	Grant to John Thomas (Jack) Miner		5,000 00	
Statute	K—87	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		5,570 82	
					11,770 82
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé		(Page 8)	8,103,598 09

INTERIOR DEPARTMENT–Conc. — MINISTÈRE DE L'INTÉRIEUR–Fin

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*	
		OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	Vol. I 214	School Lands Funds, Alberta, Manitoba, Saskatchewan Fonds de terres d'école, Alberta, Manitoba, Saskatchewan	
	215	Seed Grain and Relief Advances Avances pour grains de semences et secours	
		MISCELLANEOUS STATEMENTS — ÉTATS DIVERS	
	269	Yukon Territory—Comparative Statement of Revenue and Expenditure of the Federal Departments in the Yukon Territory Territoire du Yukon—État comparatif des revenus et des dépenses des ministères dans le Territoire du Yukon	
		Yukon Territorial Government Gouvernement du Territoire du Yukon	
	270	Yukon Consolidated Revenue Fund Fonds du Revenu consolidé du Yukon	
	271	Summary of Grants and Expenditure Sommaire des crédits et des dépenses	
	272	Comparative Statement of Revenue and Expenditure Tableau comparatif des revenus et des dépenses	
	273	Liquor Account — Compte des liqueurs	
	274	Comparative Profit and Loss Statement for five years compiled from the printed reports of the Yukon Territorial Treasurer— État comparatif des profits et pertes, établi pour les cinq dernières années d'après les rapports imprimés du trésorier du Territoire du Yukon.	

† Supplementary Estimates — Crédits supplémentaires.

JUSTICE DEPARTMENT — MINISTÈRE DE LA JUSTICE

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	L— 2	Penitentiaries — Pénitenciers		$ 183,288 25	
	L— 3	Casual Revenue		20,159 50	
	L— 3	Fines and Forfeitures		319 00	
	L— 3	Premium, Discount and Exchange		0 69	
		Total Revenue — Total des revenus		(Page 113)	$ 203,767 44
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
339, 12	L— 6	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Solicitor General — Procureur général (Under Statute)		8,043 39	
		Deputy Minister — Sous ministre	$ 10,000 00		
		Assistant Deputy Ministers	13,000 00		
		Staff	165,677 58		
			188,677 58		
	L— 6	Staff—Supreme Court of Canada	46,040 00		
		Staff—Exchequer Court of Canada	19,921 72		
				254,639 30	
				272,687 69	
†4, 12	L— 6	Contingencies — Dépenses contingentes			
		Salaries	12,945 93		
		Miscellaneous	29,542 63		
				42,488 56	
					315,176 25
		ADMINISTRATION OF JUSTICE ADMINISTRATION DE LA JUSTICE			
29	L— 6	Living Allowance, Judge of Atlin District, B.C.		1,200 00	
29	L— 6	Miscellaneous expenditure		8,712 53	
334	L— 7	Remuneration to Judge Bray		1,000 00	
		Supreme Court of Canada—			
Statute	L— 7	Salaries of judges	87,000 00		
†7, 30	L— 7	Law books and books of reference for library	12,488 71		
30	L— 7	Contingencies	5,035 59		
30	L— 7	Printing, binding and distributing Court Reports	7,631 63		
				112,155 93	
		Exchequer Court of Canada			
Statute	L— 7	Salaries of judges	24,400 00		
31	L— 7	Contingencies	6,144 82		
31	L— 7	Printing, binding and distributing Court Reports	2,558 53		
31	L— 7	Official stationery for local judges and District Registrar in Admiralty	119 08		
				33,222 43	

JUSTICE DEPARTMENT–Conc. MINISTÈRE DE LA JUSTICE–Fin

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*			
		ADMINISTRATION OF JUSTICE–*Conc.* ADMINISTRATION DE LA JUSTICE–*Fin*			
		Yukon Territory			
Statute	L— 8	Salary of judge	$ 9,000 00		
32	L— 8	Miscellaneous	11,646 20		
				$ 20,646 20	
Statute	L— 8	Ontario, salaries of judges	489,479 72		
"	L— 9	Ontario, travel of judges	46,092 33		
"	L— 9	Quebec, salaries of judges	457,329 02		
"	L—10	Quebec, travel of judges	37,044 15		
"	L—10	Nova Scotia, salaries of judges	99,500 00		
"	L—10	Nova Scotia, travel of judges	5,741 60		
"	L—10	New Brunswick, salaries of judges	94,537 18		
"	L—11	New Brunswick, travel of judges	9,948 95		
"	L—11	Manitoba, salaries of judges	151,000 00		
"	L—11	Manitoba, travel of judges	6,827 45		
"	L—11	British Columbia, salaries of judges	170,916 67		
"	L—12	British Columbia, travel of judges	21,668 45		
"	L—12	Prince Edward Island, salaries of judges	43,000 00		
"	L—12	Prince Edward Island, travel of judges.	782 60		
"	L—12	Saskatchewan, salaries of judges	198,711 52		
"	L—12	Saskatchewan, travel of judges	21,001 83		
"	L—12	Alberta, salaries of judges	155,218 49		
"	L—13	Alberta, travel of judges	28,530 65		
				2,037,330 61	
					$ 2,214,267 70
		PENITENTIARIES — PÉNITENCIERS			
33	L—13	Kingston		486,252 65	
337, 33	L—15	St. Vincent de Paul		510,559 88	
33	L—17	Dorchester		303,718 99	
33	L—19	Manitoba		282,216 00	
33	L—20	British Columbia		256,963 21	
33	L—22	Alberta		6,192 06	
340, 33	L—22	Saskatchewan		399,632 09	
339, 33	L—24	Preferred Class, Ont		199,994 95	
338, 33	L—25	Preferred Class, Que		379,187 71	
336, 33	L—26	General		400,580 79	
356	L—26	Purchase of Preferred Class penitentiary site, etc.		4,467 88	
357	L—27	Purchase of Lussier Estate, etc., St. Vincent de Paul		7,050 00	
					3,236,816 21
		MISCELLANEOUS — DIVERS			
274	L—27	Administration of Bankruptcy Act		215 27	
275	L—27	Litigated Matters		1,586 79	
276	L—27	Canadian Law Library, London, Eng.		484 88	
Statute	L—27	Judicial Committee of Privy Council		2,850 00	
Statute	L—27	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		3,999 99	
					9,136 93
		Total Expenditure, Consolidated Fund			
		Total des dépenses, Fonds consolidé		(Page 8)	5,775,397 09

† Supplementary Estimates—Crédits supplémentaires.

LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	M— 2	Casual Revenue — Revenu casuel	$ 1,587 02	
	M— 2	Fines and Forfeitures	26,722 62	
		Total Revenue — Total des revenus (Page 113)		$ 28,309 64
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
13	M— 5	Salaries — Traitements		
		Minister — Ministre (Under Statute)	$ 10,000 00	
		Deputy Minister — Sous-ministre	$ 9,000 00	
		Assistant Deputy Minister	5,220 00	
		Staff	222,758 11	
			236,978 11	
			246,978 11	
13	M— 5	Contingencies — Dépenses contingentes		
		Salaries — Traitements	4,872 57	
		Miscellaneous — Divers	25,024 07	
			29,896 64	
				276,874 75
		LABOUR — TRAVAIL		
†36, 191	M— 5	Annuities Administration	105,000 00	
†37, †58, 192	M— 6	Combines Investigation Act	95,000 00	
†38, 193	M— 6	Conciliation and Labour Act	70,000 00	
194	M— 7	Employment Offices, Administration	17,000 00	
195	M— 8	Fair Wages and Inspection	15,000 00	
196	M— 8	Industrial Disputes Investigation Act	20,000 00	
197	M— 9	International Labour Conference	20,000 00	
198	M— 9	Joint Industrial Councils	5,000 00	
199	M—10	Administration, Old Age Pensions	10,000 00	
200	M—10	Technical Education Act, Administration	2,000 00	
Statute	M—10	Employment Offices, Co-ordination Act	150,000 00	
Statute	M—10	Technical Education in Canada	391,397 05	
Statute	M—11	Old Age Pensions, Chapter 156, R.S.C., 1927	5,658,142 52	
404	M—11	Repayment to the legal representative of the late Mary A. Nash, etc	980 86	
				6,559,520 43
		UNEMPLOYMENT RELIEF—SECOURS AUX CHÔMEURS		
Statute	M—11	Unemployment Relief Act, 1930		4,431,655 07
		MISCELLANEOUS — DIVERS		
277	M—12	Canadian National Safety League		10,000 00

LABOUR DEPARTMENT–Conc. — MINISTÈRE DU TRAVAIL–Fin

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉPENSES DIVERSES SOLDÉES A MÊME LE FONDS CONSOLIDÉ	
	M—12	Government Annuities to maintain reserve year ended March 31, 1930	$ 108,644 72
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8)	11,386,694 97
		OPEN ACCOUNT — COMPTE SPÉCIAL	
	Vol. I		
215		Government Annuities Fund Fonds des rentes viagères de l'État.	

† Supplementary Estimates — Crédits supplémentaires.

LEGISLATION — LÉGISLATION

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	N— 2	Casual Revenue — Revenu casuel		$ 16,504 39
	N— 3	Fines and Forfeitures		14,800 00
		Total Revenue — Total des revenus (Page 113)		31,304 39
		EXPENDITURE — DÉPENSES		
		LEGISLATION — LÉGISLATION		
		The Senate — Sénat		
	N— 6	Salary of the Speaker (Under Statute)	$ 5,806 45	
†8, 34	N— 6	Salaries and Contingent Expenses—		
		Clerk of the Senate	$ 6,000 00	
		Staff	71,599 15	
			77,599 15	
		Miscellaneous	100,051 99	
			177,651 14	
Statute	N— 7	Indemnity and Transportation	369,602 25	
341	N— 9	Full Sessional Indemnity for the Session of 1930 to Members of the Senate for days lost through absence caused by illness, etc	14,800 00	
				567,859 84
		House of Commons — Chambre des communes		
342, 35	N— 6	Salaries — Traitements		
		Speaker — Président (Under Statute)	6,000 00	
		Deputy Speaker (Under Statute)	3,994 40	
		Clerk of the House of Commons	6,000 00	
		Staff	235,184 63	
			241,184 63	
			251,179 03	
†9, 35	N—10	Expenses of Committees, clerical assistance, etc	117,579 06	
†9, 35	N—11	Contingencies	65,269 11	
35	N—11	Publishing Debates	55,796 07	
†9, 35	N—12	Estimates of Sergeant-at-Arms	211,368 29	
Statute	N—13	Indemnity to Members and Transportation, including additional indemnity to the Leader of the Opposition	1,003,445 20	
342	N—18	Full Sessional Indemnity to Members of the House of Commons for days lost through absence caused by illness, etc	14,225 00	
				1,718,861 76

LEGISLATION-Conc. — LÉGISLATION-Fin

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		EXPENDITURE-*Conc.* — DÉPENSES-*Fin*			
		LEGISLATION-*Conc.* — LÉGISLATION-*Fin*			
		Library of Parliament — Bibliothèque du Parlement			
36	N— 6	Salaries — Traitements			
		Joint Librarians	$ 12,000 00		
		Staff	32,613 33		
				$ 44,613 33	
36	N—18	Books for the General Library, including binding	17,978 46		
36	N—18	Books for the Library of American History	898 03		
36	N—18	Contingencies	11,702 44		
36	N—18	Cost of printing reports	807 92		
				31,386 85	
					$ 76,000 18
		General — En général			
37	N—19	Printing, printing paper and binding			65,059 17
Statute	N—19	Elections			2,234,767 27
					4,668,548 22
		MISCELLANEOUS — DIVERS			
		Chief Electoral Officer—			
	N— 6	Salary (Under Statute)	6,000 00		
263	N—70	Salaries and Contingencies of Office	15,355 83		
				21,355 83	
Statute	N—70	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		2,439 99	
					23,795 82
		Total Expenditure, Consolidated Fund			
		Total des dépenses, Fonds consolidé		(Page 8)	4,686,344 04

† Supplementary Estimates—Crédits supplémentaires.

MARINE DEPARTMENT — MINISTÈRE DE LA MARINE

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
		General Revenue — Revenu général		
	O— 2	Steamboat Inspection	$ 144,332 42	
	O— 2	Wharves and Piers	54,667 95	
				$ 199,000 37
	O— 2	Casual Revenue		644,954 16
	O— 3	Fines and Forfeitures		1,119 02
		Total Revenue — Total des revenus (Page 113)		845,073 55
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
†5, 14, 330	O— 4	Salaries — Traitements		
		Minister — Ministre (Under Statute)	10,000 00	
		Deputy Minister — Sous-ministre $ 10,000 00		
		Assistant Deputy Minister 5,220 00		
		Staff 387,239 94		
			402,459 94	
			412,459 94	
†5, 14	O— 6	Contingencies — Dépenses contingentes		
		Salaries 12,134 49		
		Miscellaneous 57,579 60		
			69,714 09	
				482,174 03
		OCEAN AND RIVER SERVICE SERVICES OCÉANIQUES ET FLUVIAUX		
150	O— 7	Maintenance and Repairs to Dominion Steamers and Icebreakers	1,752,352 16	
151	O—18	Miscellaneous Services relating to Navigation and Shipping	45,298 59	
152	O—19	Reimbursement of the British Board of Trade for expenditure incurred in the relief of distressed Canadian seamen	550 19	
153-384	O—19	Subsidies for wrecking plants—Quebec and British Columbia	70,000 00	
154	O—20	Miscellaneous and unforeseen expenses	9,545 20	
155	O—20	Life Saving Service	55,029 88	
156-385	O—20	Hydrographic and Tidal and Current Surveys, etc.	565,721 56	
157	O—26	Construction of a new steamer for Hydrographic Surveys	4,357 50	
158-386	O—26	Radiotelegraph Service	764,632 77	
159	O—27	Radio Service, etc	221,655 90	
387	O—28	Compassionate allowance to L. Larson, formerly employed as caretaker, etc	500 00	
388	O—28	Construction of an Icebreaker for the St. Lawrence River	12,102 83	
389	O—28	Construction of an Icebreaker for the Hudson Strait	135,354 60	
Statute	O—29	Exchequer Court Awards	1,879 37	
				3,638,980 55

MARINE DEPARTMENT-Con. — MINISTÈRE DE LA MARINE-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE-*Con.* — DÉPENSES-*Suite*		
		LIGHTHOUSE AND COAST SERVICE PHARES ET SERVICES CÔTIERS		
162	O—29	Agencies, rents and contingencies	$ 228,685 74	
†33,163,392	O—32	Construction, Maintenance and Supervision of Aids to Navigation including Salaries and Allowances to Lightkeepers	2,854,715 05	
164	O—48	Compassionate allowance to John Davidson, etc.	500 00	
165	O—48	Marine Signal Service	103,689 06	
166	O—49	Administration of Pilotage	111,098 85	
167	O—51	Maintenance and repairs to wharves	5,942 80	
168	O—51	Breaking ice in Thunder Bay, Lake Superior, etc.	44,000 00	
169	O—52	Pensions to sundry pilots	8,265 71	
170	O—52	Allowance to Harbour Master at Amherstburg	600 00	
393	O—52	Payment for icebreaking operations performed in the North Fraser River, etc.	9,975 88	
394	O—52	Compensation to the Detroit River Construction Company, Limited, for loss sustained on their contract for the construction of a pier and fog alarm building and dwelling at Southeast Shoal, Lake Erie	18,855 00	
395	O—52	Compassionate allowance—to recoup the Workmen's Compensation Board of British Columbia for payments made to E. J. Brown, etc.	2,875 23	
396	O—53	Compassionate allowance—to recoup the Workmen's Compensation Board of British Columbia for payments made on behalf of the late E. J. McCoskrie, etc.	2,622 69	
				$ 3,391,826 01
		SCIENTIFIC INSTITUTIONS INSTITUTIONS SCIENTIFIQUES		
175	O—53	Meteorological Service		367,622 27
		STEAMBOAT INSPECTION INSPECTION DES BATEAUX A VAPEUR		
176	O—55	Steamboat Inspection		143,763 65
		MISCELLANEOUS — DIVERS		
420	O—55	Honorarium to H. E. A. Hawken for extra services as Acting Deputy Minister, etc.	1,235 00	
Statute	O—56	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	4,460 33	
				5,695 33
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé		3,690,061 84

MARINE DEPARTMENT–Conc. — MINISTÈRE DE LA MARINE–Fin

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*		
		CHARGEABLE TO CAPITAL — IMPUTABLES AU CAPITAL		
160, 390	O—56	River St. Lawrence Ship Channel, dredging, including the maintenance and operation of Sorel Shipyard	$3,462,951 16	
161	O—59	Construction of regulating and retaining dams in the St. Lawrence River	397,410 12	
391	O—59	Payment of accounts outstanding for provisions supplied to Dredge No. 8 of the River St. Lawrence Dredging Fleet	1,476 24	
		Total Expenditure, Capital — Total des dépenses, capital...		$ 3,861,837 52
		Grand Total Expenditure Total global des dépenses.....(Page 8)		11,891,899 36
		CREDITS TO CAPITAL ACCOUNT CRÉDITS AU COMPTE CAPITAL		
	O—60	Refunds of Capital Expenditure of previous years—		
		River St. Lawrence Ship Channel		3,042 76
		Sorel Shipyard		4,971 65
		Shipbuilding Program		127,973 54
		Total.....(Page 114)		135,987 95
		OPEN ACCOUNTS — COMPTES SPÉCIAUX		
	Vol. I			
216		Decayed Pilot's Pension Fund, Montreal Pilotage District Fonds de pension des pilotes invalides, District de Montréal		
217		Pilotage Accounts, Halifax — Compte de pilotage, Halifax		
218		Pilotage Accounts, St. John, N.B. Compte de pilotage, St-Jean, N.-B.		
219		Pilotage Accounts, Sydney — Compte de pilotage, Sydney		
216		British Columbia Pilotage District, Pension Fund District de pilotage de la Colombie Britannique, Fonds de pension		

† Supplementary Estimates — Crédits supplémentaires.

DEPARTMENT OF MINES — DÉPARTEMENT DES MINES

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	P— 2	Casual Revenue — Revenu casuel		$ 12,566 20	
	P— 2	Fines and Forfeitures		86 00	
	P— 2	Premium, Discount and Exchange		0 25	
		Total Revenue — Total des revenus		(Page 113)	$ 12,652 45
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
15	P— 8	Salaries — Traitements			
		Deputy Minister — Sous-ministre	$ 9,000 00		
		Assistant Deputy Minister	5,220 00		
		Staff	587,033 07		
				601,253 07	
15	P— 8	Contingencies — Dépenses contingentes			
		Salaries	1,315 61		
		Miscellaneous	10,515 94		
				11,831 55	
					613,084 62
		MINES AND GEOLOGICAL SURVEY MINES ET LEVÉS GÉOLOGIQUES			
187	P— 8	Explosives Division, Organization and Equipment		10,058 79	
		Mines Branch—			
188	P— 8	Investigation of Mineral Resources and Deposits	293,027 81		
188	P—11	Publications, Purchase of Books, Miscellaneous Assistance, etc	49,916 81		
188	P—11	Compensation to J. H. Fortune for Quarters, etc	400 00		
402	P—11	Assistance in coking tests at Montreal on Nova Scotia Coals and for the supervision thereof	10,000 00		
†34, 402	P—11	Maintenance of the peat plant at Alfred, Ont	2,357 44		
				355,702 06	
189	P—12	Dominion of Canada Assay Office, Vancouver		24,416 49	
		Geological Survey			
190	P—12	Explorations, Surveys and Investigations, etc	220,455 80		
†35,403,190	P—15	Publications of Reports, Maps, etc	90,592 32		
190	P—16	Maintenance of Offices and Museum	64,446 87		
190	P—16	Museum Equipment	14,868 59		
190	P—16	Purchase of Specimens	2,583 08		
				392,946 66	
Statute	P—17	Domestic Fuel Act of 1927—17 Geo. V, Chap. 52, 1926–27		6,202 61	
					789,326 61

DEPARTMENT OF MINES–Conc. — **DÉPARTEMENT DES MINES**–Fin

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Conc.* — **DÉPENSES**–*Fin*		
		MISCELLANEOUS — DIVERS		
278	P—17	Grant to the Canadian Institute of Mining and Metallurgy	$ 3,000 00	
279	P—17	Grant to the Imperial Institute	12,848 00	
418	P—17	Payments to the Railways in connection with the movements of coal	513,662 49	
Statute	P—17	Gratuities, Chapter 22, Sec. 56, R.S.C., 1927	1,585 60	$ 531,096 09
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		1,933,507 32

† Supplementary Estimates — Crédits supplémentaires.

DEPARTMENT OF NATIONAL DEFENCE — MINISTÈRE DE LA DÉFENSE NATIONALE

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
		General Revenue — Revenu général			
	Q— 2	Militia Pension Act, 1901	$ 158,999 74		
	Q— 2	Royal Military College	19,881 79		
				$ 178,881 53	
	Q— 4	Casual Revenue — Revenu casuel		134,876 51	
	Q— 4	Fines and Forfeitures		167 00	
	Q— 4	Premium, Discount and Exchange		3 52	
					$ 313,928 56
					6,491 54
		Total Revenue — Total des revenus			320,420 10
	Q— 4	Special Revenue		(Page 113) (Page 114)	
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
16	Q—12	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Deputy Minister — Sous-ministre	10,000 00		
		Assistant Deputy Minister	5,220 00		
		Staff	712,061 45		
				727,281 45	
				737,281 45	
†6, 16	Q—13	Contingencies — Dépenses contingentes			
		Salaries	32,123 15		
		Miscellaneous	45,597 48		
				77,720 63	
					815,002 08
		NATIONAL DEFENCE — DÉFENSE NATIONALE			
		Militia—Services — Milice			
79	Q—14	Administration		313,347 51	
80	Q—15	Cadet Services		499,690 27	
81	Q—16	Contingencies		36,047 83	
82	Q—18	Engineer Services and Works		820,293 36	
83	Q—20	General Stores		988,662 13	
84	Q—21	Manufacturing Establishments		586,814 29	
85	Q—22	Non-Permanent Active Militia		2,356,936 90	
86	Q—37	Permanent Force		4,938,888 40	
87	Q—52	Royal Military College		368,845 30	
88	Q—53	Topographic Survey		43,422 81	
†61	Q—53	Removal, Ordnance Stores from Ross Rifle Factory Buildings, Quebec		23,059 00	
					10,976,007 80
89	Q—57	Naval Services—Marine			3,597,590 90

DEPARTMENT OF NATIONAL DEFENCE–Con.
MINISTÈRE DE LA DÉFENSE NATIONALE–Suite

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		NATIONAL DEFENCE–*Conc.* — DÉFENSE NATIONALE–*Fin*		
		Air Services — Aéronautique		
92	Q—58	Training	$2,342,033 35	
93	Q—58	Civil Air Operations	3,975,503 71	
94	Q—58	Air Mail Routes	829,481 40	
				$ 7,147,018 46
		General — En général		
90, 352, 353	Q—69	Civil Pensions	3,065 42	
91	Q—70	Construction of Magazine, Halifax	99,996 16	
354	Q—70	Compassionate Allowance to Jos. Thompson	500 00	
				103,561 58
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DE GUERRE		
334	Q—70	Militia Services	106,069 64	
334	Q—70	Naval Services	6 49	
				106,076 13
		GOVERNMENT OF THE NORTHWEST TERRITORIES ADMINISTRATION DES TERRITOIRES DU NORD-OUEST		
413, 218	Q—71	Radio Services, Maintenance and Operation		217,520 38
		MISCELLANEOUS — DIVERS		
280	Q—72	Battlefields Memorials	144,000 00	
281	Q—73	Imperial War Graves Commission	573,756 12	
283	Q—73	Repairs to Quebec Gates and Walls	49,855 42	
Statute	Q—74	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	1,762 74	
				769,374 28
		CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉBOURSÉS PAYÉS DIRECTEMENT À MÊME LE FONDS CONSOLIDÉ		
	Q—74	Payment of troops sent to Cape Breton, N.S., for 1925 strike		133,116 73
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		23,865,268 34

† Supplementary Estimates — Crédits supplémentaires.

DEPARTMENT OF NATIONAL DEFENCE–Conc.
MINISTÈRE DE LA DÉFENSE NATIONALE–Fin

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — **DÉPENSES**–*Fin*	
		OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	220	Imperial Government, Air Services Gouvernement Impérial, Service de l'aéronautique	
	220	Imperial Government Militia Services Gouvernement Impérial, Service militaire	
	220	Imperial Government, Naval Services Gouvernement Impérial, Service de la Marine	
	221	Militia and Defence, Regimental Funds Milice et Défense, Fonds régimentaire	
	220	Military Estates Fund No. 1—Successions militaires, Fonds No. 1 Military Estates Fund No. 2—Successions militaires, Fonds No. 2	
	221	Re-Afforestation of Vimy Ridge Reboisement de la crête de Vimy	
	221	Royal Military College, Cadets' Trust Account Collège militaire royal, Fonds fiduciaire des cadets	

NATIONAL REVENUE DEPARTMENT — MINISTÈRE DU REVENU NATIONAL

Details in Part R, Volume II — Détail, partie R, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	R— 7	General Revenue — Revenu général			
		Customs Duties	$ 131,208,955 15		
		Excise Duties	57,746,808 13		
		Excise Taxes	34,734,661 17		
		Income Taxes	71,048,022 05		
		Business Profits Taxes	34,430 33		
				$294,772,876 83	
	R— 7	Casual Revenue		453,951 25	
	R— 7	Fines and Forfeitures		313,162 03	
	R— 7	Premium, Discount and Exchange		3 11	
		Total Revenue — Total des revenus		(Page 113)	$295,539,993 22
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
331, 17	R—31	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Commissioner of Customs	10,000 00		
		Commissioner of Excise	8,000 00		
		Assitant Commissioner of Customs	5,880 00		
		Staff	674,964 58		
				698,844 58	
				708,844 58	
17	R—31	Contingencies — Dépenses contingentes			
		Salaries	13,096 87		
		Miscellaneous	26,068 63		
				39,165 50	
					748,010 08
		NATIONAL REVENUE — REVENU NATIONAL			
427A, 294	R— 32	Salaries and contingent expenses of the several ports in the Dominion, etc		7,688,410 55	
294	R—108	Salaries and travelling expenses of Inspectors of ports and of other officers on inspection and in connection with the Board of Customs, etc		1,176,567 14	
294	R—113	Miscellaneous—Printing and Stationery, etc		615,405 75	
294	R—114	Maintenance of Revenue Cruisers and for Preventive Service, etc		1,464,354 95	
294	R—126	Payments to Department of Justice for Secret Preventive Service		46,288 91	
294	R—127	Administration of the Business Profits War Tax Act and the Income War Tax Act, etc		2,156,439 37	
294	R—138	Annuity to A. C. Lacouvée		375 00	
427A	R—138	Clarkson, Gordon, Dilworth, Guilfoyle, and Nash, services in connection with the work arising from reports of the Special Committee and Royal Commission, etc		1,532 54	
Statute	R—138	Gratuities in lieu of leave on retirement 18-19 Geo. V., Chap. 37		57,067 71	
					13,206,441 92

NATIONAL REVENUE DEPARTMENT-Conc. — MINISTÈRE DU REVENU NATIONAL-Fin

Details in Part R, Volume II — Detail, partie R, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE-*Conc.* — DÉPENSES-*Fin*	
		MISCELLANEOUS — DIVERS	
Statute	R—139	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	$ 17,280 00
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉPENSES DIVERSES SOLDÉES A MEME LE FONDS CONSOLIDÉ	
	R—139	Saskatchewan Co-operative Wheat Producers, Limited, Payment of costs Exchequer Court award, May 14, 1930	1,991 49
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)	13,973,723 49
		OPEN ACCOUNT — COMPTE SPÉCIAL	
	Vol. I 222	Income Tax Suspense Account Compte provisoire de l'impôt sur le revenu	

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
		SOLDIERS' CIVIL RE-ESTABLISHMENT RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE			
	RR— 2	Casual Revenue			
		Sundries	$ 88,342 99		
		Pensions	24,086 03		
		Premium, Discount and Exchange	0 24		
				$ 112,429 26	
		HEALTH — HYGIÈNE			
	RR— 3	Sick Mariners' Fund	201,767 72		
	RR— 3	Casual Revenue	63,007 88		
	RR— 3	Fines and Forfeitures	13,998 19		
				278,773 79	
		Total Revenue — Total des revenus (Page 113)			$ 391,203 05
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
19, 332	RR— 5	Salaries — Traitements			
		Minister — Ministre (Under Statute)		8,672 01	
		Deputy Minister — Sous-ministre	9,000 00		
		Staff—Health	194,840 44		
				203,840 44	
19	RR— 6	Contingencies — Dépenses contingentes			
		Salaries	9,516 23		
		Miscellaneous	59,483 76		
				68,999 99	
					281,512 44
		PENSIONS			
74	RR— 6	Militia men on active service and Northwest Rebellion, 1885		24,756 94	
75	RR— 6	Civil Flying		346 40	
76, 446	RR— 7	European War and Active Militia		44,234,232 70	
†15, 77	RR—10	Salaries and Contingent Expenses of the board of Pension Commissioners for Canada		389,997 05	
Statute	RR— 7	Board of Pension Commissioners—Salaries		19,000 00	
Statute	RR— 7	Militia Pensions Act, 1901		879,193 74	
					45,547 526 83
		SOLDIERS' CIVIL RE-ESTABLISHMENT RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE			
221	RR—18	Care of Patients		2,593,017 06	
222, 447	RR—43	Salaries—Administrative, Insurance, Hospitals and Clinics		2,975,922 13	

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH–Con.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE–Suite

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		SOLDIERS' CIVIL RE-ESTABLISHMENT–*Conc.* RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE–*Fin*		
223	RR—43	Compensation—Pay and Allowances	$2,281,301 79	
224	RR—43	Vocational Loans	11 58	
225	RR—43	Interest on War Service Gratuity and Administration Funds	5,592 84	
†60, †62, †63	RR—43	Relief of Pensioners	575,000 00	
†51, 226	RR—49	Unemployment Relief	332,010 43	
227, 448	RR—52	Operating Expenses and Working Capital	397,656 82	
228	RR—52	Employers' Liability Compensation	45,142 20	
229	RR—53	Sheltered Employment	95,056 37	
230	RR—55	Federal Appeal Board	$ 68,696 39	
Statute	RR—55	Federal Appeal Board, Salary of Members	18,433 32	
			87,129 71	
231	RR—55	Canadian Legion British Empire Service League	10,000 00	
232	RR—55	Grant to Last Post Fund	30,000 00	
449	RR—55	Pensions Tribunal	26,028 24	
450	RR—56	Appeal Court	7,558 71	
451	RR—56	War Veterans' Allowances	318,029 22	
452	RR—56	War Veterans' Allowance Committee	13,333 20	
				$ 9,792,790 30
		HEALTH — HYGIÈNE		
233	RR—57	Administration of the Acts respecting Food and Drugs	147,517 31	
234	RR—57	Pollution of Inland Waters	25,999 95	
235	RR—60	Marine Hospitals	209,005 55	
236, 415	RR—62	Quarantine	208,225 76	
237	RR—64	Immigration, Medical Inspection	254,160 10	
238	RR—64	Venereal Diseases	98,475 04	
				943,383 71
		MISCELLANEOUS — DIVERS		
256	RR—65	Canadian National Institute for the Blind	20,000 00	
265	RR—65	Canadian Medical Association	20,000 00	
266	RR—65	Canadian Branch of the St. John Ambulance Association	5,000 00	
267	RR—65	Canadian Council on Child Welfare	10,000 00	
268	RR—65	Canadian Dental Hygiene Council	5,000 00	
269	RR—65	Canadian Social Hygiene Council	20,000 00	
270	RR—65	Canadian Tuberculosis Association	25,000 00	
271	RR—65	Canadian National Committee for Mental Hygiene	20,000 00	
272	RR—65	Victorian Order of Nurses	10,000 00	
423	RR—65	Association des Médecins de Langue Française de l'Amérique du Nord	5,000 00	
Statute	RR—65	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		
		Soldiers' Civil Re-Establishment	1,340 00	
		Health	500 00	
			1,840 00	
				141,840 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		56,707,053 28

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH-Conc.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE-*Conc.* — **DÉPENSES**-*Fin*	
		OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	Vol. I 222	Board of Pension Commissioners Special Account, Mennonite Fund Compte spécial de la Commission des pensions, Fonds des Mennonites	
	222	Returned Soldiers' Insurance Fund Fonds d'assurance des anciens combattants	
	223	Pensions and National Health, Fund No. 1 Pensions et Hygiène, Fonds N° 1	
	223	Pensions and National Health, Funds No. 3 Pensions et Hygiène, Fonds N° 3	

† Supplementary Estimates — Crédits supplémentaires.

POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

Details in Part S, Volume II — Détail, partie S, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	S— 2	Net Postal Revenue — Revenus net des Postes...		$ 30,212,325 60	
	S— 3	Casual Revenue		14,468 56	
	S— 3	Fines and Forfeitures		561 50	
		Total Revenue — Total des revenus... (Page 113)			$30,227,355 66
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
20	S—16	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Deputy Minister — Sous-ministre	$ 10,000 00		
		Assistant Deputy Minister	6,000 00		
		Staff	1,340,196 00		
				1,356,196 00	
				1,366,196 00	
20	S—16	Contingencies — Dépenses contingentes			
		Salaries	109,254 37		
		Miscellaneous	104,219 20		
				213,473 57	
					1,579,669 57
		POST OFFICE — POSTES			
299	S—17	Salaries and Allowances			
		Postal Districts	3,970,427 85		
		City Post Offices	14,147,322 94		
				18,117,750 79	
299	S—17	Mail Service			
		Railways	7,714,151 11		
		Water	468,253 77		
		Air	1,403,620 29		
		Ordinary Land Conveyance	6,678,533 05		
		Mail bags, locks and repairs	287,248 09		
				16,551,806 31	
†54, 299	S—17	Miscellaneous			
		Postal Districts, Contingencies...	103,229 00		
		City Post Offices, Contingencies..	34,055 67		
		Equipment and Supply	1,040,292 75		
		General Account	305,827 00		
				1,483,404 42	
299	S—17	Yukon Territory		139,004 44	
449 (1929-30)	S—17	Re-adjustment of salaries of certain postal employees in Western Canada who were dismissed in 1919 and subsequently re-employed, etc		637 61	
					36,292,603 57

POST OFFICE DEPARTMENT-Conc. — MINISTÈRE DES POSTES-Fin

Details in Part S, Volume II — Détail, partie S, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE-*Conc.* — DÉPENSES-*Fin*	
		MISCELLANEOUS — DIVERS	
Statute	S—180	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	$ 19,419 98
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)	37,891,693 12
		OPEN ACCOUNT — COMPTE SPÉCIAL	
	Vol. I 223	Guarantee Fund, Departmental Trust Account administered by Postmaster General Fonds de garantie, Compte fiduciaire du Ministère, Administré par le Ministre des Postes.	

† Supplementary Estimates — Crédits supplémentaires.

PRIME MINISTER'S OFFICE — BUREAU DU PREMIER MINISTRE

Details in Part SS, Volume II — Détail, partie SS, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
18	SS— 2	Salaries — Traitements		
		Prime Minister — Premier Ministre (Under Statute)	$ 15,000 00	
		Staff	21,352 39	
		Total Expenditure, Consolidated Fund		
		Total des dépenses, Fonds consolidé (Page 8)		$ 36,352 39

PUBLIC PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

Details in Part T, Volume II — Détail, partie T, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	T— 2	Canada Gazette — Gazette du Canada	$ 71,197 14	
	T— 3	Casual Revenue	146,428 18	
		Total Revenue — Total des revenus (Page 113)		$ 217,625 32
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
23	T— 7	Salaries — Traitements		
		King's Printer — Imprimeur du Roi	9,000 00	
		Director and Superintendent of Printing	$ 5,220 00	
		Staff	61,945 00	
			67,165 00	
			76,165 00	
23	T— 7	Contingencies—Dépenses contingentes		
		Miscellaneous	14,123 29	
				90,288 29
		PUBLIC PRINTING AND STATIONERY IMPRIMERIE ET PAPETERIE DE L'ÉTAT		
†39, 201	T— 7	Printing, Binding, etc., the Annual Statutes	13,433 63	
202	T— 7	Canada Gazette	31,008 46	
203	T— 8	Plant—Repairs and Renewals	26,487 12	
204	T— 8	Plant—New	44,951 65	
205	T— 8	Distribution of Parliamentary Documents	46,941 00	
206	T— 8	Printing and binding Government publications for sale and distribution	39,999 81	
				202,821 67
		MISCELLANEOUS — DIVERS		
Statute	T— 9	Gratuities, Chapter 22, Sec. 56, R.S.C., 1927		2,220 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		295,329 96
		OPEN ACCOUNTS — COMPTES SPÉCIAUX		
	Vol. I			
224		King's Printer's Advance Account, Printing Branch Imprimeur du Roi, Compte d'avances—Division de l'imprimerie		
225		King's Printer's Advance Account, Stationery Branch Imprimeur du Roi, Compte d'avances—Division de la papeterie		

† Supplementary Estimates—Crédits supplémentaires.

PRIVY COUNCIL OFFICE — BUREAU DU CONSEIL PRIVÉ

Details in Part U, Volume II — Détail, partie U, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
21	U—2	Salaries — Traitements		
		President—Paid under Prime Minister's Office		
		Clerk of the Privy Council	$ 9,000 00	
		Assistant Clerk of the Privy Council	4,620 00	
		Staff	34,681 54	
			48,301 54	
21	U—3	Contingencies — Dépenses contingentes		
		Miscellaneous	4,853 36	
		Total Expenditure, Consolidated Fund		
		Total des dépenses, Fonds consolidé (Page 8)		$ 53,154 90

DEPARTMENT OF PUBLIC WORKS — MINISTÈRE DES TRAVAUX PUBLICS

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	V—2	General Revenue — Revenu général			
	V—2	Ferry Licences	$ 2,823 00		
	V—2	Graving Docks	117,758 64		
	V—3	Telegraphs	241,809 78		
				$ 362,391 42	
	V—3	Casual Revenue		197,197 26	
	V—6	Fines and Forfeitures		98 80	
				(Page 113)	$ 559,687 48
	V—6	Special Revenue		(Page 114)	41,990 73
		Total Revenue — Total des revenus			601,678 21
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
		Salaries — Traitements			
Statute	V—6	Minister — Ministre (Under Statute)	$ 10,000 00		
24		Deputy Minister — Sous-ministre	10,000 00		
24		Asst. Deputy Minister	4,695 00		
24		Staff	645,548 39		
				670,243 39	
24	V—11	Contingencies — Dépenses contingentes			
		Salaries	26,158 12		
		Miscellaneous	50,389 60		
				76,547 72	
					746,791 11
		PUBLIC WORKS CHARGEABLE TO INCOME TRAVAUX PUBLICS IMPUTABLES AU REVENU			
118, 362	V—12	Public Buildings — Édifices publics: Nova Scotia — Nouvelle Écosse			
		Amherst Public building, improvements and repairs		2,738 40	
		Annapolis Public building, improvements and repairs		2,000 00	
		Antigonish Public building, addition		10,057 63	
		Arichat Public building, improvement to lighting		1,539 07	
		Canso Public building, improvements and repairs		1,545 85	
		Dartmouth Public building, improvements and repairs		1,910 40	
		Halifax Naval establishment, new buildings		756 42	
		Halifax Public building, improvements and repairs		8,924 52	
		Halifax Quarantine Station, improvements, repairs, etc		2,950 66	
		Halifax, repairs to buildings and wharves at R.C.N barracks and H.M.C. dockyards		18,558 80	
		Hantsport Public building		10,617 96	
		Kentville Public building, addition		19,132 52	
		Middleton Public building		9,627 01	
		New Glasgow Public building, addition		120 60	

DEPARTMENT OF PUBLIC WORKS–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
118, 362		Public Buildings — Édifices publics: Nova Scotia–*Conc.* — Nouvelle Écosse–*Fin*		
		New Waterford Public building	$ 3,500 00	
		Sherbrooke Public building	28,527 60	
		Shubenacadie Public building	119 62	
		Sydney Public building, improvement and repairs.	4,300 00	
				$ 126,927 06
119, 363	V—13	Public Buildings — Édifices publics: New Brunswick — Nouveau Brunswick		
		Atholville Public Building	11,469 18	
		Forest City, building for Immigration and Customs Excise	56 71	
		St. John Quarantine Station, Partridge Island, improvements, repairs, etc	1,995 82	
		St. John Quarantine Station, new pipe line and repairs to existing line	30,018 39	
		St. John, tractor for postal purposes	1,692 00	
		West St. John, purchase of property for Lancaster Hospital	5,065 20	
				50,297 30
†19, 120	V—13	Public Buildings — Édifices publics: Maritime Provinces Generally — Provinces Maritimes en général		
		Dominion Public buildings, improvements and repairs		55,498 84
†20, 121, 364	V—14	Public Buildings — Édifices publics: Quebec — Québec		
		Beauharnois Public building	45,133 00	
		Beauport Public building	103 94	
		Black Lake Public building	211 54	
		Cowansville Public building	10,856 09	
		Dominion Public buildings, improvements and repairs	109,965 75	
		Farnham Public building	1,112 31	
		Grand'Mere Public building	51,266 15	
		Grosse Isle Quarantine station, improvements, repairs, etc	14,582 58	
		Hull, Laboratory of Hygiene	20,324 11	
		Huntingdon Public building	5,732 35	
		Jonquiere Public building, addition	62 23	
		Kenogami Public buildiig, addition	2,801 11	
		La Tuque Public building	24,271 46	
		Les Eboulements Post Office, installation of fittings	1,390 60	
		Levis, tractor for postal purposes	1,682 00	
		Magog Public building, additions and alterations.	6,556 38	
		Maisonneuve Public building	8 64	
		Montmagny Public building, addition and alterations	5,592 47	
		Montreal, Bonaventure station, tractor for postal purposes	2,965 00	
		Montreal, Government share of cost of local improvements	22,404 30	
		Montreal, new examining warehouse, improvements to heating	3,628 15	

DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* **TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite***		
		Public Buildings — Édifices publics: Quebec–*Conc.* — Québec–*Fin*		
		Montreal, Postal station B, improvements and equipment	$ 3,395 00	
		Montreal, Postal station H, improvements to heating	5,136 00	
		Montreal, Postal Terminal building	398 04	
		Montreal, Stephens Building, improvements, etc.	2,060 50	
		Quebec Citadel, Governor General's Quarters, maintenance, etc	15,360 19	
		Quebec Immigration Hospital, repairs, alterations and additions	5,639 55	
		Quebec Postal improvements and installation at C.P.R. station	2,700 60	
		Ste. Anne de Bellevue Public building	8,556 20	
		St. Hyacinthe Public building, addition and improvements	29,049 38	
		St. Joseph d'Alma Public building	5 65	
		Ste. Marie de Beauce Public building	20,785 25	
		Ste. Martine (Chateauguay) Public building	3,199 90	
		St. Pascal Public building	18,374 22	
		St. Romuald Public building	9,071 80	
		St. Raymond Public building	4,664 21	
		Ste. Rose Public building	7,822 37	
		Shawinigan Falls Public building, enlargement	16,619 71	
		Thetford Mines Armoury, improvement and repairs	1,401 30	
		Trois Pistoles Public building	2 10	
		Valleyfield Public building, improvement to heating	1,865 50	
		Victoriaville Public building	29,975 57	
		Ville Marie Public building	29,349 66	
		Waterloo Public building	2,808 90	
		Westmount Armoury	12,634 00	
				$ 561,525 76
†21, †59, 122, 365	V—16	Public Buildings — Édifices publics: Ontario		
		Brockville Public building, fittings	6 30	
		Copper Cliff Public building	15,000 00	
		Dominion Public Buildings, improvements, etc.	132,057 43	
		Exeter Public building	3,313 96	
		Fort Frances Public building	38,137 11	
		Fort William, Government share of cost of local improvements	1,480 82	
		Gore Bay Public building	24,998 92	
		Haileybury, addition to armoury	11,611 54	
		Keewatin Public building	22,338 12	
		London Custom House, renewal of clock	1,142 51	
		London Public building, improvements, etc	8,075 00	
		London, Westminster Hospital, paving roadway	9,564 50	
		Mildmay, Public building	1,527 08	
		New Liskeard Public building	5,145 35	
		Niagara Falls Public building	106,085 05	
		Ottawa, accommodation for Customs Excise Laboratory	15,626 26	
		Ottawa, central heating plant	14,433 44	

DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
†21, †59, 122, 365		Public Buildings — Édifices publics: Ontario–*Conc.* — *Fin*		
		Ottawa Departmental buildings, fittings, etc.	$ 84,103 29	
		Ottawa, Government share of cost of local improvements	37,374 02	
		Ottawa, laboratory for Department of Mines, Booth St., and alterations	103,974 71	
		Ottawa, toward purchase of Daly Building	106,000 00	
		Ottawa, toward purchase of building for Government workshop	11,650 00	
		Owen Sound, Public building, improvement to lighting	2,082 88	
		Penetanguishene Public building	3,565 67	
		Peterborough Public building, improvements	1,250 00	
		Port Arthur Public building, addition and alterations	45,305 55	
		Port Credit Public building	1,077 29	
		St. Thomas Public building, improvement to lighting	1,596 75	
		Sturgeon Falls Public building	44,862 69	
		Sudbury Public building, addition and alterations	2,878 00	
		Sydenham Public building	10,997 01	
		Timmins Public building	58,586 29	
		Toronto Customs House	1,499,993 11	
		Toronto, fittings for accommodation of customs	720 68	
		Toronto Post Office, improvement and repairs	4,454 35	
		Toronto Postal station "A", mechanical equipment, etc.	59,314 15	
		Wallaceburg Public building	1,094 07	
		Welland Armoury, Government share of cost of local improvements	1,242 64	
		Windsor, installation of pickup table	3,500 00	
		Woodstock Public building, improvement and repairs	1,400 00	
				$ 2,497,566 54
123, 366	V—19	Public Buildings — Édifices publics: Manitoba		
		Brandon Public building	134,927 20	
		Dauphin Public building, addition	20,621 98	
		Deloraine Public building	19,494 70	
		Dominion City Public building	95 94	
		Dominion Public Buildings, improvements, etc.	21,908 37	
		Emerson, Building for Customs and Immigration purposes	702 00	
		Gretna Public building	22,670 44	
		Norwood Grove Public building	5,078 55	
		Oak Lake Public building	11,992 90	
		Winnipeg, Deer Lodge Hospital, addition to site	1,637 02	
		Winnipeg, Fort Osborne Barracks, improvements to heating	2,845 25	
		Winnipeg Postal station "A", installation of truck scale	1,825 00	
				243,799 35

DEPARTMENT OF PUBLIC WORKS–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
†22, 124, 367	V—20	Public Buildings — Édifices publics: Saskatchewan		
		Arcola Public building	$ 158 29	
		Canora Public building	17,765 69	
		Dominion Public Buildings, improvements, etc...	20,499 95	
		Gravelbourg Public building	10,049 01	
		Indian Head Forestry Building, addition	7,199 42	
		Kamsack Public building	1,359 41	
		Lloydminster Public building	66,883 33	
		Lumsden Public Building	2,122 47	
		Melville Public building	31,000 00	
		North Battleford Immigration building	26,132 37	
		Regina Armoury	34,000 00	
		Regina Public building, addition	175,616 18	
		Saskatoon Old Post office building, improvements	93 03	
		Saskatoon Public building	405,583 14	
		Wilkie Public building	37,780 77	
		Yorkton Public building, addition	1,654 40	$ 837,897 46
†23, 125, 368	V—22	Public Buildings — Édifices publics: Alberta		
		Calgary Public building	999,991 77	
		Calgary Customs Examining Warehouse, improvements and alterations	3,631 00	
		Camrose Public building	56,780 00	
		Carway, building for Customs and Immigration purposes	1,992 41	
		Coutts, building for Customs and Immigration purposes	2,180 05	
		Delia, purchase of building for postal purposes...	10,027 00	
		Dominion Public buildings, improvements, etc....	12,286 94	
		Drumheller Public building	4,242 06	
		Edmonton Grain Inspection building	3,944 00	
		Edmonton, Immigration building	79,424 87	
		Edmonton Public building	377,676 01	
		Falher Public building	8,970 00	
		High River Public building	178 54	
		Red Deer Public building	2,248 35	
		Vegreville Public building	24,463 99	1,588,036 99
126, 369	V—23	Public Buildings — Édifices publics: British Columbia — Colombie Britannique		
		Dominion Public buildings, improvements, etc....	45,086 92	
		Esquimalt, general repairs and improvements at R.C.N. Barracks and H.M.C. Dockyards	2,075 90	
		Kimberley Public building	25,195 28	
		Rossland Public building	4,625 36	
		Trail Public building	56,648 46	
		Vancouver, accommodation for R.C.N.V.R.	11,410 00	
		Vancouver Public building, one year's interest on mortgage	20,000 00	
		Vancouver Public buildings, improvements, repairs, etc	14,999 95	180,041 87

DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
127	V—24	Public Buildings — Édifices publics: Generally — En général		
		Experimental Farms, replacements, repairs, etc...	$ 100,149 60	
		Flags for Dominion Public buildings	5,000 00	
		Installation of fuel-saving devices	9,433 67	
		Military buildings, repairs, fittings and additions	39,826 46	
		Military Hospitals, repairs and improvements	77,690 45	
		Public buildings generally	29,835 38	
		Purchase of stamp-cancelling machines	59,077 40	
				$ 321,012 96
†24,128,370	V—29	Repairs, Furniture, Heating, etc. — Réparations, ameublement, chauffage, etc.: Ottawa		
		Departments generally, char-service, etc	421,681 89	
		Elevator attendants	116,653 37	
		Heating, including salaries of engineers, firemen, etc	412,480 32	
		Light and power, including roads and bridges	174,999 47	
		Repairs, improvements, additions and maintenance	716,955 90	
		Rideau Hall allowance for fuel and light	19,000 00	
		Rideau Hall, including grounds, improvements, furniture, etc	59,999 06	
		Rideau Hall, amount required to complete payments for additional furniture and furnishings, including the purchase from the retiring Governor General of the Chinese Gallery	15,000 00	
		Telephone Service	130,499 96	
		Water	69,249 12	
				2,136,519 09
†24, 128	V—41	Rents, repairs, furniture, heating, etc. — Loyers, réparations, ameublement, chauffage, etc.: Dominion Public Buildings — Édifices publics de l'État		
		Fittings, general supplies and furniture	$ 204,999 82	
		Heating	414,963 59	
		Light and power	329,986 14	
		Rents	1,880,006 34	
		Salaries of caretakers, engineers, etc.	1,141,853 67	
		Supplies for caretakers, etc	66,953 65	
		Water	71,352 73	
			4,110,115 94	
	V—91	Dominion Immigration buildings, improvements, repairs, etc	17,894 08	
	V—92	Dominion Quarantine stations, maintenance and repairs	11,825 22	
	V—92	Victoria, B.C., Astrophysical Observatory, maintenance	4,087 69	
	V—92	Yukon Public buildings, rents, repairs, etc	25,184 88	
				4,169,107 81

DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*	
†25, 129, 371	V—93	Harbours and Rivers — Ports et rivières: Nova Scotia — Nouvelle Écosse	
		Annapolis Royal, wharf repairs	$ 6,187 20
		Baker's Point, wharf repairs	1,149 91
		Ballantyne's Cove, breakwater, wharf extension	8,566 47
		Barrington Cove (Sydney Mines), wharf repairs	2,983 95
		Barrington Passage, ice piers	24,783 43
		Barrington Passage, wharf repairs	3,904 42
		Belliveau's Cove, wharf repairs	3,000 00
		Black Point, improvements	1,798 20
		Breens Pond, breakwater extension	7,867 14
		Broad Cove Marsh, breakwater-wharf extension	6,268 64
		Brooklyn, breakwater extension	42,397 00
		Cape Auget, breakwater extension	3,995 11
		Cape St. Mary's, groyne	3,985 17
		Centreville (Shelburne-Yarmouth), wharf repairs and reconstruction	2,995 78
		Charlos Cove, breakwater, extension	7,016 14
		Chegoggin Point, breakwater extension and repairs	2,265 26
		Cheticamp, wharf reconstruction	4,594 61
		Clark's Harbour, wharf improvement	3,212 05
		Cow Bay (Port Morien), breakwater repairs	4,197 54
		Digby, harbour improvements	279,917 84
		East Ferry, landing slip	90 54
		East Port l'Hebert, wharf repairs	1,195 32
		Ecum Secum, wharf extension	2,699 80
		Ecum Secum, wharf repairs (Antigonish-Guysboro Co.)	1,999 84
		Fourchu, harbour improvements (British Metals Corp., Canada, to contribute one-third of cost)	13,657 56
		Glace Bay, wharf reconstruction	13,752 17
		Grand Etang, repairs to piers	2,999 99
		Hantsport, wharf improvements and dredging	5,569 46
		Harbours and Rivers, Generally, repairs, etc.	99,999 64
		Inverness, repairs to harbour works	3,207 21
		Iona, wharf repairs	2,000 80
		Israel's Cove, breakwater	3,595 50
		Joggins, breakwater-wharf repairs	3,998 56
		Jones Harbour, breakwater repairs	1,999 90
		Kempt Head, wharf extension	2,886 03
		Larry's River, wharf	5,498 97
		Ledge Harbour, breakwater extension	4,986 64
		Little Anse, breakwater repairs	7,715 45
		Lloyd's Cove (Sydney Mines), breakwater	11,078 89
		Lockeport, breakwater extension	93 36
		Louisburg, wharf	25,805 20
		Lower Woods harbour, wharf repairs	32 80
		Lunenburg, dredging	89,385 25
		Malagash, wharf extension	2,398 01
		Margaree Harbour, repairs to harbour works	4,000 18
		McKay's Point (Judique), breakwater repairs	2,002 68
		Meteghan, breakwater extension	9,468 16
		Meteghan, harbour improvements	24,713 94
		Newellton, wharf extension	2,998 52
		New Harbour (Antigonish-Guysboro), breakwater repairs	2,690 57

DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
†25,129,371		Harbours and Rivers — Ports et rivières: Nova Scotia–*Conc.* — Nouvelle Écosse–*Fin*		
		Northport, wharf	$ 1,289 42	
		Petit de Grat, wharf and dredging	11,577 52	
		Pictou, repairs to railway wharf	12,000 00	
		Pictou Landing, breakwater	1,799 21	
		Port George, breakwater repairs	4,986 05	
		Port Greville, groynes	1,312 49	
		Port Hawkesbury, wharf repairs	5,780 86	
		Port Hood, wharf extension	2,506 22	
		Port Maitland, breakwater extension	3,341 59	
		Port Williams, wharf extension, etc	12,433 24	
		Poulamon, wharf repairs	2,195 83	
		Pugwash, repairs to departmental railway wharf	3,499 92	
		Sandford, breakwater extension	91 02	
		Sandy Cove, breakwater repairs	3,469 99	
		Sheet Harbour Bay (Western shore), wharf	6,000 00	
		Sheet Harbour, dredging	29,360 44	
		Sydney, wharf improvements	7,986 51	
		The Ponds (Pleasant Bay), harbour improvements	10,023 30	
		Trout Cove (Centreville) harbour improvements	4,986 04	
		Trout Cove (Centreville), repairs to breakwaters	7,982 78	
		Upper Port Latour, wharf and sea-wall	1,972 70	
		Upper Prospect, wharf extension	1,699 44	
		Webb's Cove, harbour protection	2,200 00	
		Wedgeport, breakwater extension	3,452 05	
		West Advocate, breakwater-wharf extension	11,347 74	
		Whycocomagh, wharf-repairs	2,398 01	
		Windsor, wharf extension	9,988 23	
		Windsor, wharf repairs	1,968 23	
		Yarmouth Bar, maintenance	3,000 00	
		Yarmouth Harbour, dredging	90,431 20	
		Yarmouth wharf	10 00	
				$ 1,034,696 83
130, 372	V—99	Harbours and Rivers — Ports et rivières: Prince Edward Island — Île du Prince Édouard		
		Belfast, wharf repairs	3,905 27	
		Georgetown (Queen's wharf), repairs	2,332 08	
		Georgetown (Railway wharf), repairs, etc	13,375 30	
		Grand River (South), wharf repairs	1,540 02	
		Harbours and Rivers, Generally, repairs, etc	8,758 30	
		Miminigash Harbour, breakwater repairs	2,289 75	
		Point Prim, wharf	11,456 60	
		Port Hill, wharf repairs	1,710 99	
		Port Selkirk, wharf repairs	1,495 44	
		Red Point wharf repairs	2,588 44	
		St. Mary's Bay, wharf repairs	3,351 08	
		Skinner's Pond, boat harbour	83 01	
		Souris Harbour, breakwater repairs	9,089 43	
		Souris, Railway wharf, repairs, etc	12,086 34	
		Souris, warehouse	54,459 22	
		Stanley Bridge, wharf repairs	849 82	
		Summerside, wharf repairs	60 63	
		Tignish Harbour, breakwater repairs	6,455 17	
		West River Bridge, wharf, freight shed	1,986 49	
				137,873

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		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLIC IMPUTABLES AU REVENU–*Suite*		
†26, 131, 373	V—100	Harbours and Rivers — Ports et rivières: New Brunswick — Nouveau Brunswick		
		Anderson's Hollow (Waterside), breakwater repairs	$ 6,535 36	
		Beaver Harbour, wharf reconstruction	13,311 84	
		Beresford, breakwater	8,591 04	
		Buctouche, dredging	113 08	
		Burnt Church, wharf repairs	5,498 90	
		Burton Church, wharf repairs	1,908 03	
		Caissie's Cape, breakwater and pier	73,241 39	
		Cambridge, wharf repairs	3,105 10	
		Cape Bald, breakwater extension and dredging	33,745 28	
		Caraquet (Young wharf), extension	301 86	
		Carter's Point, wharf repairs	3,942 89	
		Cocagne Island, wharf	8,956 20	
		Dalhousie, ferry wharf, repairs	4,425 41	
		Days' Landing (Crystal Beach), wharf reconstruction	1,859 60	
		Escuminac, To indemnify Ashley A. Colter, &c.	5,000 00	
		Fairhaven, wharf repairs	9,214 95	
		Gagetown, wharf repairs	2,499 83	
		Grande Anse, Extension to breakwater and pier	17,899 54	
		Hampstead, wharf repairs	2,201 45	
		Harbours and Rivers, Generally, improvements, etc	58,871 79	
		Kouchibouguac, wharf	8,080 85	
		Lameque, dredging	121 35	
		Little Aldouane, wharf extension	3,227 46	
		Little Lameque, wharf enlargement	2,854 78	
		Little Shippigan, wharf	491 84	
		Lower St. Louis, dredging	6,395 82	
		Middle Caraquet, wharf	29,089 28	
		North Head, breakwater extension	18,628 25	
		Point du Chene, railway wharf	15,018 80	
		Public Landing, wharf repairs	2,766 75	
		Richibucto Cape, breakwater repairs	6,995 46	
		Seal Cove, breakwater extension	14,494 66	
		Shippigan Gully, repairs to breakwater and breastworks	5,271 45	
		South West Miramichi River, dredging	16,208 26	
		Stuarttown, wharf	1,855 13	
		Tracadie Harbour, breastworks and breakwaters	2,205 74	
		Waterboro, wharf improvements	5,199 25	
		White Head (Gull Cove), breakwater	12,211 34	
		Williams, wharf repairs	5,003 03	
		Woodward's Cove, breakwater extension	29,867 85	
				$ 447,210 89
†27, 132, 374	V—103	Harbours and Rivers — Ports et rivières: Quebec — Québec		
		Anse à Beaufils, breakwater repairs	2,295 92	
		Anse à Louise, wharf	32,012 45	
		Anse à Louise, wharf approach	4,443 00	
		Anse au Griffons, wharf	37,999 60	
		Anse à Valleau, extension to jetty	6,004 20	
		Anse du Cap, wharf repairs	2,503 89	

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		EXPENDITURE–*Con.* — DÉPENSES–*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*	
†27, 132, 374		Harbours and Rivers — Ports et rivières: Quebec–*Con.* — Québec–*Suite*	
		Anse St. Jean, wharf repairs	$ 1,324 64
		Bagotville, to repair damage done by S.S. *Trevanion*	13,260 00
		Bagotville, wharf repairs and improvements	7,235 96
		Baie des Sables, wharf extension	9,943 81
		Baie St. Paul, extension to protection work	10,301 24
		Barachois de Malbaie, breastwork	2,005 64
		Beauharnois, wharf purchase and reconstruction	24,999 39
		Beloeil Station, repairs to guide pier	1,976 11
		Berthier, wharf repairs	5,870 42
		Berthierville, dredging	31,795 94
		Berthierville, protection wall	5,909 50
		Black Cape (Woodman's Beach), pier extension	1,249 93
		Bonaventure, rebuilding protection works	1,204 18
		Bonaventure, wharf repairs	4,231 76
		Bonaventure East (Route Henry), wharf extension	1,299 09
		Bonaventure West, wharf extension	1,200 18
		Bradore Bay, wharf	42,121 10
		Cacouna, wharf repairs	1,802 41
		Cap aux Os, wharf extension	4,479 49
		Cap de la Madeleine, claim of Nunn & Shea	27,249 25
		Caplan River (Dion Road), breakwater extension	2,519 00
		Cap St. Ignace, wharf	15,457 31
		Cap St. Ignace, wharf repairs	2,930 29
		Carleton, wharf extension	6,395 03
		Caughnawaga, wharf repairs	1,795 65
		Champlain, improvements	20,454 58
		Charlemagne, dredging	19,519 32
		Chloridormes, wharf	277 41
		Colonie des Grèves, wharf replacement	6,696 89
		Descente des Femmes, breakwater	999 05
		Dolbeau (Grosse Roche), wharf repairs	4,264 24
		Doucet's Landing (Ste. Angele de Laval), dredging	18,374 51
		Doucet's Landing (Ste. Angele de Laval), wharf reconstruction	7,389 14
		Douglastown, wharf extension	2,544 85
		Etang du Nord, breakwater wharf	8,318 28
		Fassett, wharf reconstruction	8,193 59
		Father Point, wharf extension	305 33
		Fleurant Point, wharf	8,980 15
		Fort William, wharf repairs	3,776 68
		Gascons (Ruisseau Chapados), harbour improvements	6,009 59
		Grande Anse (Gaspé Co.), wharf	34,779 80
		Grande Baie (St. Alexis), wharf repairs	2,459 75
		Grand Entry, M.I., pilework extension	4,473 27
		Grande Riviere, rebuilding and extending breastwork	2,732 93
		Grande Vallee, jetty and breastwork	4,591 20
		Grosse Isle, M.I., Keating Point, landing pier	1,498 18
		Grosse Isle Quarantine Station, wharf repairs	13,136 31
		Harbours and Rivers, Generally, repairs and improvements	98,253 04
		Harrington, wharf repairs	4,950 55
		Havre St. Pierre, wharf repairs	1,156 08

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		EXPENDITURE-*Con.* — **DÉPENSES**-*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME-*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU-*Suite*	
†27, 132, 374		Harbours and Rivers — Ports et rivières: Quebec-*Con.* — Québec-*Suite*	
		Hudson, wharf repairs	$ 1,498 91
		Hunterstown (St. Paulin), icebreakers	7,946 36
		Isle aux Grues, wharf extension	287 60
		Ile Perrot, dredging	5,794 55
		Ile Perrot Sud, wharf repairs	1,199 25
		Ile Verte (Riviere Verte), wharf extension	2,577 27
		Ile Verte, wharf repairs	7,929 36
		Jersey Cove, slipway, repairs and improvement	2,502 89
		Kamouraska, wharf repairs	5,510 88
		Lac de Montigny, wharf	1,940 00
		Lachine, wharf repairs	10,437 58
		Lake St. Louis, dredging	17,439 25
		Laprairie, extension to dyke	65,942 26
		Leclercville, dredging	90 31
		Le Fils, breakwater extension	1,510 96
		Les Eboulements, wharf repairs	6,963 32
		Les Ecureuils, wharf reconstruction	7,778 99
		Les Escoumains, wharf reconstruction	2,619 91
		L'Islet, wharf repairs	8,247 89
		Little Montreal River, dredging (Province to contribute a like amount)	19,860 96
		Louiseville, dredging	28,017 03
		Lower Miguasha, wharf extension	4,516 55
		McInnis Cove, breakwater	3,954 21
		McLellan's Beach (St. Charles de Caplan), breakwater repairs and extension	1,500 04
		Magog, wharf repairs	1,681 31
		Manicouagan River, wharf (one-third of cost to be contributed jointly by the Ontario Paper Co. and Anglo-Canadian Pulp and Paper Co.)	294,755 85
		Matane, repairs to piers	2,301 03
		Mechins, wharf extension and repairs	36,302 70
		Metabetchouan (St. Jerome), wharf repairs	1,718 94
		Mille Vaches, wharf repairs	1,450 31
		Montebello, wharf reconstruction	9,997 08
		Mont Louis, repairs to wharf and approach	1,457 47
		Mont Louis, wharf extension	277 98
		Montmagny, improvements to protection wall	16,366 74
		New Richmond, improvements	2,379 24
		Nicolet River, dredging	10,032 97
		Norton Creek, dredging (Provincial Government to contribute a like amount)	2,679 97
		Norway Bay, wharf reconstruction	4,221 53
		Notre Dame de L'Isle Verte, extension	182 14
		Nouvelle River, breakwater, extension and repairs	3,386 31
		Noyan, wharf repairs	1,795 65
		Osisko Lake, wharf	2,060 84
		Papineauville, extension to freight shed	1,699 19
		Paspebiac East, breakwater, extension	6,262 20
		Peninsula, wharf extension	4,936 67
		Peribonka, wharf repairs	4,023 99
		Petit Bonaventure, breakwater-wharf	5,800 00
		Petites Bergeronnes, dredging	4,769 38
		Petit Cap, breakwater	25,429 78

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		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*	
†27, 132, 374		Harbours and Rivers — Ports et rivières: Quebec–*Con.* — Québec–*Suite*	
		Petite Riviere Est, breakwater	$ 2,862 71
		Petit Saguehay, wharf repairs	1,480 69
		Pierreville, wharf reconstruction	21,000 00
		Pointe au Pic (Murray Bay) wharf repairs	6,947 56
		Pointe aux Outardes, wharf	6,655 50
		Pointe Bourg, extension to cribwork	991 59
		Pointe Claire, wharf reconstruction	4,000 83
		Pointe Fortune, wharf reconstruction	5,986 74
		Pointe Loup Marin, breakwater	4,514 01
		Pointe St. Pierre, breakwater-wharf replacement	4,695 56
		Port Daniel East, harbour improvements	4,523 04
		Port Daniel West, breakwater	4,098 00
		Richelieu River, improvements	24,719 92
		Rimouski, freight-shed	3,003 58
		Rimouski harbour improvements (Foundation Maritime Co. to contribute one-third of cost of pier extension)	29,342 77
		Rimouski, wharf repairs	9,967 23
		Riviere a la Martre, wharf purchase and repairs	6,000 46
		Riviere au Renard, wharf extension and repairs	43,873 53
		Riviere au Tonnere, wharf	52,124 50
		Riviere Blanche (St. Ulric), wharf improvements and repairs	17,301 08
		Riviere Caplan (Bourdages), breakwater repairs and extension	1,918 09
		Riviere des Prairies, improvements	83,028 85
		Riviere du Lievre, lock and dam, repairs	11,249 81
		Riviere du Loup (en bas) wharf repairs	13,043 55
		Riviere du Nord, dredging	9,982 21
		Riviere La Guerre, contribution towards dredging (Province to bear a like amount)	18,336 05
		River St. John, protection wall	8,354 50
		Roberval, wharf repairs and improvements	18,406 79
		Ruisseau a la Loutre, wharf extension	135 17
		Ruisseau Leblanc, breakwater extension	4,732 78
		Ste. Adelaide de Pabos, wharf repairs	2,098 82
		Ste. Anne de la Pocatiere, wharf extension	11,471 52
		Ste. Anne des Monts, River wharf repairs	3,509 35
		Ste. Anne des Monts, wharf repairs	12,324 72
		Ste. Anne de Sorel, icebreakers, reconstruction	9,982 47
		St. Antoine de Tilly, dredging	44,543 10
		St. Barthelemi (Grand Nord), wharf improvements	1,195 00
		St. Basile du Tableau, breakwater reconstruction	1,000 00
		St. Charles, wharf reconstruction	5,114 74
		St. Charles de Caplan, wharf reconstruction	1,837 82
		St. Cœur de Marie, wharf	7,418 65
		St. Fabien, wharf replacement	4,389 40
		Ste. Felicite, wharf extension and repairs	7,538 84
		Ste. Flavie, wharf extension	10,410 95
		St. Gedeon, wharf improvements	3,843 17
		St. Godfroy, wharf repairs	2,503 87
		St. Gregoire de Montmorency, revetment repairs	2,476 13
		St. Irenee, wharf repairs	2,177 50

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		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*		
†27, 132, 374		Harbours and Rivers — Ports et rivières: Quebec–*Conc.* — Québec–*Fin*		
		St. Jean des Chaillons, dredging	$ 158 14	
		St. Jean d'Orleans, wharf repairs	7,906 85	
		St. Jean, Port Joli, wharf repairs	1,924 60	
		St. Joachim, wharf extension	23,594 96	
		St. Laurent, wharf repairs	11,884 28	
		St. Marc, repairs to wharves	3,294 73	
		St. Mathias, wharf repairs	926 27	
		St. Maurice River, dredging	23,786 00	
		St. Omer, wharf extension	5,700 93	
		St. Paul, Ile aux Noix, wharf improvements	4,077 86	
		Ste. Petronille, wharf repairs and improvements	12,562 93	
		St. Roch des Aulnaies, wharf repairs and improvements	64 97	
		St. Simeon de Bonaventure, rebuilding protection work	1,498 41	
		St. Simeon de Bonaventure (Henry's Beach), extension to breakwater-wharf	1,947 41	
		St. Simeon de Bonaventure (Poirier's Beach), breakwater, extension	1,370 65	
		St. Simeon (Charlevoix Co.), wharf reconstruction	638 67	
		St. Simon (Rimouski Co.), wharf extension	4,980 62	
		St. Sulpice, dredging	10,041 90	
		St. Sulpice, icebreaker	3,998 23	
		St. Zotique, wharf improvements	5,600 48	
		Sabrevois, wharf reconstruction	10,000 83	
		Sacre Coeur, wharf extension	4,792 58	
		Senneterre (Bell River), landing wharves	3,177 28	
		Shigawake, wharf repairs	1,838 01	
		Sorel, Pontbriand wharf	3,881 63	
		Springhill (Sandy Bay), wharf	125 00	
		Squatteck, wharf repairs	2,196 17	
		Stratford Centre, wharf reconstruction	7,099 50	
		Tadoussac (Anse Tadoussac), wharf improvements	316 69	
		Trois Pistoles, repairs to wharves	3,560 03	
		Valleyfield, dredging	49,991 83	
		Varennes, icebreaker	2,900 00	
		Vaudreuil, wharf repairs	1,498 14	
		Vercheres, wharf enlargement	7,857 72	
		Verdun, dredging	14,996 06	
		Yamachiche River, dredging	24,585 27	
		Yamaska River (Baie Lavalliere), dredging	33,751 51	
				$ 2,115,626 99
†28, 133, 375	V—112	Harbours and Rivers — Ports et rivières: Ontario		
		Barry's Bay, wharf repairs	$ 1,795 59	
		Bayfield, repairs to piers	4,113 88	
		Blind River, wharf repairs	3,498 70	
		Burlington Channel, repairs to bridge, etc	13,428 52	
		Byng Inlet, dredging	69,969 72	
		Chatham, repairs to revetment wall	1,006 60	
		Cobourg, harbour improvements	149,151 71	
		Cockburn Island, breakwater-wharf	19,998 90	
		Collingwood, harbour improvements	125,645 03	
		Desbarats, wharf	5,009 69	

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		EXPENDITURE–*Con.* — DÉPENSES–*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite*	
†28, 133, 375		Harbours and Rivers — Ports et rivières: Ontario–*Con.* — *Suite*	
		Foote's Bay, wharf reconstruction and enlargement	$ 10,329 98
		Goderich, harbour improvements	100,003 99
		Grand Bend, repairs to piers	4,896 06
		Hamilton, harbour improvements	193,729 50
		Harbours and Rivers, Generally, repairs and improvements	65,590 55
		Hoople Creek, contribution to municipality, etc.	18,000 00
		Kenora, wharf	11,944 39
		Kincardine, harbour repairs and improvements	72,090 01
		Kingston, dredging Cataraqui Bay	63,518 22
		Kingston, LaSalle causeway, reconstruction of guide piers	7,969 10
		Kingston (Little Cataraqui Bay), breakwater	106,724 78
		Kingston, R.M.C., repairs and improvements	998 34
		Kingsville, repairs to piers	29,008 38
		Leamington, wharf repairs and reconstruction	18,382 32
		Lefaivre, wharf repairs	2,621 58
		Lion's Head, wharf repairs	4,165 51
		Little Current, dredging	49,872 79
		L'Orignal, wharf repairs	3,736 22
		Manitowaning, wharf	6,778 89
		Michipicoten, dredging	31,187 29
		Midland, wharf extension	39,998 42
		Minaki, harbour improvements	6,734 36
		Mitchell's Bay, dredging	13,733 18
		Morrisburg, wharf	135 65
		Mortimer's Point, wharf	1,464 18
		Newcastle, wharf repairs	1,497 58
		North Bay, Consecon, dredging	5,601 58
		Oakville, dredging	8,205 44
		Oakville, reconstruction of pier	30,511 98
		Oshawa, breakwater repairs	6,503 69
		Oshawa, harbour improvements	42,150 34
		Owen Sound, harbour improvements	67,962 07
		Pelee Island, repairs to piers	4,103 35
		Penetanguishene, wharf repairs	9,469 09
		Petawawa, wharf repairs	3,574 14
		Pike Creek, repairs to piers	2,135 15
		Port Bruce, repairs to piers	3,818 58
		Port Burwell, harbour repairs and improvements	239,025 87
		Port Colborne, repairs to harbour works	74,172 39
		Port Credit, removal of wrecks	2,500 00
		Port Dover, harbour repairs and improvements	19,617 02
		Port Elgin, breakwater repairs	17,916 53
		Port Findlay, wharf repairs	1,176 30
		Port Hope, dredging	14,180 15
		Port Hope, repairs to harbour works	8,987 55
		Portland, wharf repairs	1,706 98
		Port Maitland, harbour improvements	96,278 68
		Port Rowan, wharf repairs	2,710 83
		Port Stanley, harbour repairs and improvements	129,476 43
		Providence Bay, wharf repairs	7,989 83

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		PUBLIC WORKS CHARGEABLE TO INCOME-*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU-*Suite*		
†28, 133, 375		Harbours and Rivers — Ports et rivières: Ontario *Conc. — Fin*		
		Roche's Point, wharf repairs	$ 2,043 97	
		Rondeau, harbour repairs and improvements	46,827 34	
		St. William's wharf extension	4,897 49	
		Sarnia, harbour improvements	86,754 47	
		Saugeen River, harbour repairs and improvements	36,246 50	
		Sault Ste. Marie, harbour improvements	106,556 28	
		Silver Creek and Castor River, dredging (Provincial Government to contribute a like amount)	10,025 00	
		Skeleton Bay, wharf	1,843 55	
		Sombra Township, wharf	22,688 79	
		Taylor's Bay, wharf extension	2,033 17	
		Telegraph Narrows and Pointe Anne, dredging	47,517 12	
		Thessalon, breakwater repairs	10,989 91	
		Toronto, dredging	15,568 39	
		Toronto, repairs to piers	2,958 98	
		Trenton, reconstruction of freight-shed	1,693 15	
		Wabigoon, wharf extension	1,669 59	
		Waubaushene, wharf reconstruction	8,879 55	
		West Bay, wharf purchase and improvements	5,019 38	
		Wheatley, pier repairs	3,585 58	
		Whitby, harbour repairs and improvements	39,683 81	
		Windsor, harbour improvements	600 91	
				$ 2,516,586 51
134, 376	V— 119	Harbours and Rivers — Ports et rivières: Manitoba		
		Arnes, wharf repairs	4,492 10	
		Assiniboine River, repairs to and extension of dykes	10,013 03	
		Harbours and Rivers, Generally, repairs and improvements	3,342 22	
		Hecla, wharf extension	20,862 76	
		Hnausa, wharf extension	12,617 72	
		Red River, renewal of jetty	9,500 00	
		Schist Creek, improvements	2,004 14	
		Selkirk Marine Railway, repairs to slip	2,566 83	
		Selkirk, wharf reconstruction	2,444 26	
		Snake Island, wharf	2,609 81	
				70,452 87
135, 377	V— 119	Harbours and Rivers — Ports et rivières: Saskatchewan & Alberta		
		Alberta Beach, Lac Ste. Anne, wharf extension	3,769 40	
		Craven Dam, settlement of claims	2,137 50	
		Harbours and Rivers Generally, repairs, etc	3,035 14	
		Montreal River, improvements	4,467 40	
		Peace River (Alta.), wharf	145 82	
		Saskatchewan Beach, wharf	1,399 54	
		Sturgeon Landing (Sask.), wharf and improvements	1,739 60	
		Waskesui Lake, breakwater	11,941 56	
				28,635 96

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		EXPENDITURE-*Con.* — **DÉPENSES**-*Suite*	
		PUBLIC WORKS CHARGEABLE TO INCOME-*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU-*Suite*	
†29, 136, 378	V—120	Harbours and Rivers — Ports et rivières: British Columbia — Colombie Britannique	
		Ahousat Float	$ 1,953 59
		Bamfield East, wharf extension	6,860 78
		Bliss Landing, rebuilding float	1,040 93
		Bonson Road, Pitt Meadows, wharf	2,512 27
		Burwood Bay, float reconstruction	944 56
		Coal Harbour, wharf	8,405 24
		Columbia River (below Burton), improvements to diversion work	2,740 84
		Comox Lake, float	4,202 62
		Comox, wharf repairs	2,102 77
		Crawford Bay, wharf repairs	1,406 36
		Deep Cove, float	2,505 00
		Deserters Canyon, improvements	1,764 48
		Eagle Cliff, Bowen Island, float	781 58
		Egmont, float reconstruction	1,496 02
		False Bay, wharf extension and repairs	2,090 04
		Fernwood, float	2,748 38
		Forslund's Landing, float	375 71
		Fraser Lake, wharf repairs	1,165 22
		Fraser River, claim of Coast Quarries, Ltd., etc.	12,260 16
		Fraser River, North Arm, dredging	90,300 28
		Fraser River, North Arm, extension to jetty	29,473 09
		Fraser River, improvements	249,993 89
		Fraser River (lower), operation of snag-boat	24,273 06
		Glenannon, wharf	938 00
		Halcyon, wharf reconstruction	7,484 66
		Harbours and Rivers, Generally, repairs and improvements	69,355 14
		Hardy Bay, wharf repairs	1,292 06
		Hope Bay, reconstruction of wharf-head	5,015 49
		Hospital Bay, Pender Harbour, wharf	3,622 06
		Johnston's Landing, wharf replacement	2,242 79
		Kaslo, wharf reconstruction	19,991 93
		Ladner, contribution to Provincial Government, in lieu of dredging	8,000 00
		Ladysmith, wharf repairs	2,185 41
		Lund, wharf reconstruction	6,297 64
		Mayne Island, wharf repairs	2,382 20
		Mirror Lake, wharf reconstruction	3,952 16
		Nadina River, wharf	3,711 26
		Naramata, wharf repairs	1,403 68
		Needles, wharf replacement	5,522 36
		Ootsa Lake, wharf	2,272 28
		Port Alberni, wharf repairs	2,601 00
		Powell River, breakwater repairs	2,929 80
		Prince Rupert, floats	6,314 05
		Queen Charlotte City, wharf repairs	6,561 83
		Retreat Cove, wharf repairs	3,375 56
		Robert's Bay, repairs to boat-landing	2,128 74
		Royston, wharf repairs	1,612 21
		Sea Island, contribution towards protection work (Municipality of Richmond to contribute a like amount)	4,500 00
		Seymour Arm, wharf repairs	2,230 51

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		EXPENDITURE–*Con.* — DÉPENSES–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* **TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite***		
†29, 136, 378		Harbours and Rivers — Ports et rivières: British Columbia-*Conc.* — Colombie Britannique-*Fin*		
		Sicamous, wharf reconstruction	$ 7,599 07	
		Sidney, maintenance of auto ferry landing	3,000 00	
		Sointula (Malcolm Island) wharf extension and repairs	4,314 37	
		Stag Bay, float reconstruction	797 00	
		Stewart, wharf improvements	20,694 95	
		Sturdies Bay (Galiano Island), wharf extension	1,174 53	
		Syringa Creek, Arrow Lakes, float reconstruction	2,316 93	
		Tachi River, waterway improvement	2,950 20	
		Vancouver, First Narrows, dredging	24,548 53	
		Vancouver, Stanley Park, foreshore protection	7,990 81	
		Victoria Harbour, dredging	99,996 90	
		William Head Quarantine Station, repairs to wharves	9,773 01	
				$ 814,475 99
137	V—125	Harbours and Rivers — Ports et rivières: Yukon		
		Stewart and Yukon Rivers, Improvements		5,000 00
138	V—125	Harbours and Rivers — Ports et rivières: Generally — En général		
		Harbours and Rivers, Generally		29,824 97
†30, 139, 379	V—125	Dredging — Dragage		
		Maritime Provinces	670,586 57	
		Ontario and Quebec	592,906 42	
		Manitoba, Saskatchewan and Alberta	111,803 81	
		British Columbia	434,353 69	
				1,809,650 49
†31, 140, 379a	V—135	Roads and Bridges — Routes et ponts		
		Bryson-Calumet Bridge, reconstruction	2,898 39	
		Des Joachims Bridge, repairs, etc	2,972 76	
		Dominion Roads and Bridges, Generally	16,917 88	
		International Bridge over River St. John between Clair, N.B. and Fort Kent, Me. (State of Maine to provide $36,000)	44,090 81	
		Interprovincial Bridge at Hawkesbury (Quebec Province to contribute one-third of cost, Ontario Province one-quarter, etc.)	68,275 10	
		North Timiskaming Bridge, repairs, etc	3,259 60	
		Ottawa, maintenance and repairs to bridges and approaches	5,176 39	
		Portage du Fort Bridge, repairs	6,802 14	
		Repairs to International Bridge at Edmunston, N.B.	2,064 10	
		Repairs to International Bridge at St. Leonard's, N.B.	1,667 29	
		St. Majorique, Que., repairs to bridge approaches	2,011 61	
				156,136 07

DEPARTMENT OF PUBLIC WORKS-Con. — **MINISTÈRE DES TRAVAUX PUBLICS**-Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE-*Con.* — **DÉPENSES**-*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME-*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU-*Suite*		
141	V—136	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: Nova Scotia — Nouvelle-Ecosse		
		Cape Breton Lines, general repairs and improvements		$ 9,610 67
142	V—137	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: Prince Edward Island — Ile du Prince Edouard		
		Telephone Cable between Cape Traverse Bay and Cape Tormentine, N.B.		27,997 68
143	V—137	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: New Brunswick — Nouveau Brunswick		
		Chatham-Escuminac Line, general repairs and improvements	$ 2,170 55	
		Lameque—Pigeon Hill line	3,228 97	
				5,399 52
144	V—137	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: Lower St. Lawrence and Maritime Provinces — Bas St. Laurent et Provinces Maritimes		
		Bay of Fundy Lines, general repairs and improvements		2,013 53
145	V—138	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: Quebec — Québec		
		North Shore System from Bersimis eastward	24,564 75	
		Magdalen Islands Telephone System, general repairs and improvements	5,150 28	
		Quebec, Quarantine System, general repairs and improvements	1,038 99	
				30,754 02
146, 380	V—138	Telegraph and Telephone Lines:— Lignes télégraphiques et téléphoniques: Saskatchewan & Alberta		
		Telegraph and telephone lines, general repairs and improvements	19,446 66	
		Spirit River District, shifting line to roadway	579 04	
		Telegraph line, Peace River to Fort Vermilion	70,537 29	
				90,562 99
147, 381	V—139	Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: British Columbia — Colombie Britannique		
		British Columbia Northern District, general repairs, etc	32,889 44	
		British Columbia, Vancouver Island, general repairs, etc	27,260 37	
		Fort St. John, building for telegraphs	117 37	

DEPARTMENT OF PUBLIC WORKS–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		PUBLIC WORKS CHARGEABLE TO INCOME–*Conc.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Fin*		
147,381		Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques: British Columbia–*Conc.* — Colombie Britannique–*Fin*		
		Reconstruction, Clinton-Gang Ranch telephone line	$ 1,480 37	
		Telephone line, Dawson Creek to Sunset Prairie	1,805 92	
		Telephone line, Rolla to Rolla Landing	1,081 16	
		Yukon System, general repairs, etc	20,092 77	
		Yukon System, shifting Main line from north to south shore of Fraser Lake	3,334 65	
				$ 88,062 05
†32, 148, 382	V— 139	Miscellaneous — Divers: Public Works — Travaux publics		
		Accounts Branch, salaries and contingent expenses of Outside Service	30,479 36	
		Architectural Branch, salaries of Outside Service	75,034 97	
		Engineering Branch, salaries of Outside Service	491,041 74	
		Maintenance and operation of Inspection Boats	22,771 91	
		Maintenance and operation of Water Storage Dams on Ottawa river and tributaries, surveys and settlement of land damages	32,032 54	
		National Gallery of Canada	129,988 00	
		National Monument on Connaught Place	31,500 00	
		River gauging and metering	15,771 02	
		Surveys and inspections	132,456 87	
		Compassionate allowance to Capt. E. Hagerty, etc	1,000 00	
		Compensation to C. S. Boone Dredging & Construction Co. for loss sustained etc. at Goderich, Ont., 1929	630 89	
		Sin-Mac Lines Ltd., re explosion drill boat *King* at Brockville, 1930	3,173 23	
				965,880 53
Statute	V— 146	Exchequer Court Awards—		
		Ottawa, Lease of Journal Building	19,564 78	
		Regina Public Building	115 00	
				19,679 78
Statute	V— 147	Subsidies to Dry Docks		588,921 34
				23,763,284 09
		PUBLIC WORKS, CHARGEABLE TO COLLECTION OF REVENUE TRAVAUX PUBLICS, IMPUTABLES AU REVENU PERÇU		
296	V— 147	Graving-docks — Bassins de radoub		
		Champlain, Que	91,970 86	
		Lorne, Que	31,969 18	
		Esquimalt, B.C	80,005 33	
				203,945 37

DEPARTMENT OF PUBLIC WORKS—Con. — **MINISTÈRE DES TRAVAUX PUBLICS**—Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE—*Con.* — **DÉPENSES**—*Suite*		
		PUBLIC WORKS, CHARGEABLE TO COLLECTION OF REVENUE—*Conc.* TRAVAUX PUBLICS, IMPUTABLES AU REVENU PERÇU—*Fin*		
297	V—149	Harbour and River Works — Travaux dans les ports et sur les rivières		
		Burlington Channel bridge	$ 10,229 63	
		French River dams	3,966 11	
		Kingston, wharves and bridges	9,970 58	
		Montreal River, Latchford dam	3,106 85	
		Riviere du Lievre, lock and dam	3,975 35	
		St. Andrew's Rapids, lock and dam	22,908 05	
		Selkirk, repair slip	3,343 37	
				$ 57,499 94
298	V—150	Telegraph and Telephone Lines—Lignes télégraphiques et téléphoniques		
	V—150	Prince Edward Island to Main land	6,946 66	
	V—150	Land and Cable Lines, Lower St. Lawrence and Maritime Provinces, etc	194,636 98	
	V—152	Alberta & Saskatchewan	116,355 27	
	V—154	British Columbia, Vancouver Island District	127,835 44	
	V—156	British Columbia, Northern District	81,355 16	
	V—158	Yukon System, Main Line	140,451 31	
	V—160	Telegraph and Telephone Service, Generally	6,993 92	
				674,574 74
				936,020 05
		MISCELLANEOUS — DIVERS		
Statute	V—160	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		6,646 65
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé		25,452,741 90
		PUBLIC WORKS, CHARGEABLE TO CAPITAL TRAVAUX PUBLICS, IMPUTABLES AU CAPITAL		
†17, 116	V—161	Public Buildings — Édifices publics		
		Ottawa, addition to Central Heating Plant	151,343 88	
		Ottawa, National Research Council Laboratories	1,541,317 31	
		Ottawa, New Departmental Building	1,045,060 32	
		Ottawa, Parliament Building	6,420 12	
				2,744,141 63
†18, 117	V—163	Harbours and Rivers — Ports et rivières		
		Burlington Channel improvements	1,151,324 55	
		Esquimalt Dry Dock	10,000 00	
		Lower Lakes Terminal	3,099,759 99	
		Port Arthur and Fort William, harbour improvements	424,741 11	
		Quebec Harbour, Champlain dock	31,999 12	
		Sorel Harbour improvements	400,890 54	
		St. John Channel improvements	117,904 10	
		Toronto, harbour improvements	31,463 12	
		Upper St. Lawrence River, channel improvements	267,601 74	
				5,535,684 27

DEPARTMENT OF PUBLIC WORKS–Conc. — MINISTÈRE DES TRAVAUX PUBLICS–Fin

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — DÉPENSES–*Fin*	
		PUBLIC WORKS CHARGEABLE TO CAPITAL–*Conc.* TRAVAUX PUBLICS, IMPUTABLES AU CAPITAL–*Fin*	
Statute	V—166	Exchequer Court Awards	
		Ottawa, Expropriation of property east of Elgin Street.....$ 1,805 13	
		Toronto Harbour improvements..... 1,795 70	
			$ 3,600 83
		Total Expenditure Capital Total des dépenses, Capital.....	8,283,426 73
		Grand Total Expenditure Total global des dépenses.....(Page 8)	33,736,168 63
	Vol. I	OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	226	Burrard Floating Dry Dock Pontoons Pontons de la cale-sèche flottante de Burrard	
	226	Halifax Shipyards Limited — Cale-sèche d'Halifax	
	226	Roseau River—Special account Rivière Roseau, Compte spécial	
		MISCELLANEOUS STATEMENTS — ÉTATS DIVERS	
	259	Graving Docks, Revenue and Expenditure Bassins de radoub, Revenus et dépenses	
	259	Telegraphs, Revenue and Expenditure Télégraphes, Revenus et dépenses	

† Supplementary Estimates — Crédits supplémentaires.

RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
	W— 2	General Revenue — Revenu général			
		Canals, rentals and other receipts		$1,026,670 83	
	W— 5	Casual Revenue — Revenu casuel			
	W— 5	Sundries	$ 13,747 34		
		Interest on Railway Subsidies	153,355 93		
	W— 5			167,103 27	
	W— 5	Fines and Forfeitures		65 15	
		Premium, Discount and Exchange		2 82	
		Total Revenue — Total des revenus		(Page 113)	$ 1,193,842 07
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
25	W— 8	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Deputy Minister — Sous-ministre	10,000 00		
		Assistant Deputy Minister	5,220 00		
		Staff	252,726 55		
				267,946 55	
				277,946 55	
25	W— 8	Contingencies — Dépenses contingentes			
		Salaries	10,995 08		
		Miscellaneous	34,411 87		
				45,406 95	
					323,353 50
		RAILWAYS AND CANALS: CHARGEABLE TO INCOME CHEMINS DE FER ET CANAUX: IMPUTABLES AU REVENU			
		Railways — Chemins de fer			
326	W— 9	Payment of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1930, under the tariffs approved, by certain Railway Companies		861,194 85	
322, 327, †68	W— 9	Payment to the Canadian National Railway Company of the deficit in receipts and revenues, occurring during 1930, of the Eastern Lines, as provided by the Maritime Freight Rates Act: (a) Amount of the deficit, less that amount thereof specifically provided for	6,712,238 79		

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — **DÉPENSES**–*Suite*		
		RAILWAYS AND CANALS: CHARGEABLE TO INCOME–*Conc.* CHEMINS DE FER ET CANAUX: IMPUTABLES AU REVENU–*Fin*		
		Railways–*Conc.* — Chemins de fer–*Fin*		
		(b) Amount of the deficit occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act	$2,754,023 22	
			$9,466,262 01	
				$10,327,456 86
		Canals — Canaux		
100	W— 9	Port Colborne Elevator: Improvements	18,873 52	
101	W— 9	Carillon and Grenville Canals: Improvements	5,138 63	
102	W—10	Chambly Canal: Improvements	14,417 66	
103	W—10	Quebec Canals, Dredging Fleet: Improvements	11,527 61	
104	W—10	Lachine Canal: Improvements	6,178 84	
105	W—10	Soulanges Canal: Improvements	4,178 44	
357	W—10	St. Peter's Canal: Improvements	22,468 60	
106, 358	W—11	Trent Canal: Improvements	198,647 03	
107, 359	W—11	Welland Canal, Improvements	27,270 19	
				308,700 52
		Miscellaneous — Divers.		
109	W—11	Railway Commission: Maintenance and operation of Board	312,198 02	
110	W—13	Governor General's Cars	6,974 92	
111, 360	W—13	Miscellaneous Services	37,369 27	
113	W—14	Printing and Stationery	4,774 71	
114	W—14	Surveys and Inspections—Canals	9,835 64	
115	W—14	Supplementing pension allowances payable under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, so as to make the minimum payment during the period Jan. 1, 1930 to Mar. 31, 1931 the sum of $30 per month instead of $20 per month as fixed by the said Act	32,081 46	
				403,234 02
		Under Statute — Statutaire.		
Statute	W—14	Railway Commission: Salaries of Commissioners	51,124 86	
Statute	W—14	Government Employees' Compensation Act, Chap. 30, R.S.C. 1927	436,501 01	
				487,625 87
				11,527,017 27
		RAILWAYS AND CANALS: CHARGEABLE TO COLLECTION OF REVENUE CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS PERCUS		
295, 427*b*	W—19	Canals: Staff and Repairs		2,911,080 02
		MISCELLANEOUS — DIVERS		
287	W—51	St. Lawrence Ship Canal, Surveys and Investigations	43,059 70	
Statute	W—52	Gratuities, Chapter 22, Sec. 56, R. S. C. 1927	2,200 00	
				45,259 70

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE-*Con.* — DÉPENSES-*Suite*		
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉPENSES DIVERSES, PAYÉES À MÊME LE FONDS CONSOLIDÉ		
	W—52	Railway Grade Crossing Fund, authority, 9-10, Geo. V, Chap. 30	$ 639,724 25	
	W—52	Dr. Lindsay, claim for services against Atlantic & Lake Superior Railway Co., O.C. July 23, 1904 and Aug. 3, 1904	16 22	
	W—52	Grand Trunk Pacific 3 per cent Mortgage Bonds (non-active), difference between $4.86 and par on $33,093,333.23	45,333 23	
				$ 685,073 70
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé		15,491,784 19
		RAILWAYS AND CANALS: CHARGEABLE TO CAPITAL CHEMINS DE FER ET CANAUX: IMPUTABLES AU CAPITAL		
		Railways — Chemins de fer		
95	W—53	Canadian Government Railways: additional Car Ferry and Facilities for Car Ferry Service between the Mainland and Prince Edward Island	2,500,000 00	
96	W—53	Hudson Bay Railway and Terminals: Construction and Betterments	4,166,073 74	
				6,666,073 74
		Canals — Canaux		
97	W—58	St. Ours Lock: Rebuilding	258,333 45	
98	W—58	Trent Canal: Construction and Betterments	459 45	
†16, 99	W—58	Welland Ship Canal: Construction	9,598,045 44	
				9,856,838 34
		Under Statute — Statutaire		
	W—83	Canadian Government Railways, Exchequer Court Awards	34,279 76	
	W—83	Hudson Bay Railway and Terminals, Exchequer Court Award	2,500 00	
	W—83	Welland Ship Canal, Exchequer Court Award	5,735 60	
				42,515 36
		Total Expenditure, Capital Total des dépenses, Capital		16,565,427 44
		Grand Total Expenditure Total global des dépenses (Page 8)		32,057,211 63
		CREDITS TO CAPITAL ACCOUNT CRÉDITS AU COMPTE CAPITAL		
	W—84	Refunds of Expenditure of previous years		
		Canals		20,562 77
		Railways		331,822 86
		Total (Page 114)		352,385 63

RAILWAYS AND CANALS DEPARTMENT–Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — **DÉPENSES**–*Fin*	
	Vol. I	OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	227	Intercolonial and Prince Edward Island Railway Employees' Provident Fund Chemin de fer Inetercolonial et de l'Ile du Prince-Ecdouard, Fonds de prévoyance des employés	
	227	Railway Grade Crossing Fund Fonds des passages à niveau	
	229	Railway Grade Crossing Fund, Special Unemployment Relief Fund Fonds des passages à niveau, Fonds spécial pour assister les chômeurs	
	229	Railways and Canals, Suspense Account No. 1 Chemins de fer et Canaux: Compte provisoire n° 1	

† Supplementary Estimates — Crédits supplémentaires.

ROYAL CANADIAN MOUNTED POLICE
GENDARMERIE ROYALE À CHEVAL DU CANADA

Details in Part X, Volume II — Détail, partie X, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	X 2	Pension Fund	$ 6,356 98	
	X— 3	Casual Revenue	199,708 27	
		Total Revenue — Total des revenus (Page 113)		$ 206,065 25
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
333, 26	X— 5	Salaries — Traitements		
		Permanent Staff	38,740 00	
26	X— 5	Contingencies — Dépenses contingentes		
		Salaries $ 10,391 08		
		Miscellaneous 611 60		
			11,002 68	
				49,742 68
		ROYAL CANADIAN MOUNTED POLICE GENDARMERIE ROYALE À CHEVAL DU CANADA		
216	X— 5	Pay of Force, etc.	1,265,157 90	
216	X— 6	Maintenance, etc.	1,584,478 10	
216	X—29	Compensation to members of Force for injuries received whilst on duty	8,691 53	
216	X—30	Enforcement of Federal Statutes	46,219 14	
216	X—30	Enforcement of the Opium and Narcotic Drug Act	49,967 58	
411	X—31	Compensation to Fred Schmidt, Fisher Branch, Manitoba	72 50	
				2,954,586 75
		PENSIONS		
72	X—31	North West Rebellion, 1885	806 65	
73	X—31	Families of members of Force who lost their lives while on duty	4,879 42	
Statute	X—31	Under Chapter 160, R.S. of 1927	155,912 84	
				161,598 91
		MISCELLANEOUS — DIVERS		
288	X—34	Grant to the Chief Constables' Association of Canada	500 00	
Statute	X—34	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	550 00	
				1,050 00
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		3,166,978 34

SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

Details in Part Y, Volume II — Détail, partie Y, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	Y— 2	Patent and Copyright	$ 559,645 72	
	Y— 3	Casual Revenue	406,574 30	
		Total Revenue — Total des revenus (Page 113)		$ 966,220 02
		EXPENDITURE — DÉPENSES		
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL		
27	Y— 7	Salaries — Traitements		
		Minister — Ministre (Under Statute)	10,000 00	
		Under Secretary of State	$ 9,000 00	
		Staff	332,509 47	341,509 47
	Y— 7	Contingencies — Dépenses contingentes		
		Salaries	16,269 92	
		Miscellaneous	55,392 84	71,662 76
				423,172 23
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DE GUERRE		
319	Y— 8	Secretary of State	4,295 24	
320	Y— 8	Further Payment of Claims for Compensation for loss sustained by the civil population of Canada during the late war, interest thereon and cost of administration	500,000 00	
				504,295 24
		MISCELLANEOUS — DIVERS		
284	Y— 8	Patent Record	35,000 00	
285	Y— 8	International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	1,092 65	
†52, 290	Y— 9	Canada Temperance Act	2,569 47	
†53, 291	Y— 9	Expenses under Naturalization Act	16,786 12	
Statute	Y— 9	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927	220 00	
				55,668 24
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8)		983,135 71

SECRETARY OF STATE DEPARTMENT–Conc. — **SECRÉTARIAT D'ÉTAT**–Fin

Details in Part Y, Volume II — Détail, partie Y, Volume II

Vote — Crédit No.	Vol. II Page	Service	Amount — Montant
		EXPENDITURE–*Conc.* — **DÉPENSES**–*Fin*	
	Vol. I	OPEN ACCOUNTS — COMPTES SPÉCIAUX	
	230	Prisoners of War Funds Fonds des prisonniers de guerre	
	230	Prisoners of War, Internment Operations, Earnings Compte d'internement des prisonniers de guerre, Recettes	

†Supplementary Estimates — Crédits supplémentaires.

SOLDIER SETTLEMENT BOARD — COMMISSION D'ÉTABLISSEMENT DES SOLDATS

Details in Part Z, Volume II — Détail, partie Z, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		REVENUE — REVENUS		
	Z— 2	Casual Revenue — Revenu casuel.....(Page 113)		$ 5,635 81
		EXPENDITURE — DÉPENSES		
		SOLDIER AND GENERAL LAND SETTLEMENT ÉTABLISSEMENT DES SOLDATS ET EN GÉNÉRAL		
61	Z— 3	Cost of administration of Soldier Settlement, including salaries.....	$ 826,233 49	
61	Z— 3	Cost of administration of General Land Settlement, including salaries.....	474,094 06	1,300,327 55
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉPENSES DIVERSES IMPUTÉES SUR LE FONDS CONSOLIDÉ		
	Z—13	Amounts written off loans to Soldier Settlers for purchase of live stock.....	638 00	
	Z—13	Amounts written off loans to Soldier Settlers for purchase of land.....	995,640 81	
	Z—13	Amounts written off loans to Soldier Settlers for 30 per cent reduction of indebtedness.....	8,599,385 56	9,595,664 37
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8)		10,895,991 92
		OPEN ACCOUNTS — COMPTES SPÉCIAUX		
	Vol. I			
	230	Soldier Land Settlement Loans—Account No. 1 Prêts pour l'établissement des soldats colons—Compte N° 1.		
	231	General Land Settlement Loans—Account No. 2 Prêts pour l'établissement sur des terres en général—Compte N° 2		
	231	Land Settlement, Purchased Lands—Account No. 3 Etablissement sur des terres, Achat de terres—Compte N° 3		
	231	Soldier Land Settlement, Assurance Fund—Account No. 4 Fonds de garantie de l'établissement des soldats colons—Compte N° 4		
	232	Land Settlement Suspense Account—Account No. 5 Compte provisoire d'établissement sur des terres—Compte N° 5		
	232	British Land Settlement Advances—Account No. 6 Avances au gouvernement britannique pour l'établissement sur des terres—Compte N° 6		
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	262	Three Thousand Family Settlement Scheme Plan d'établissement des Trois mille familles		
	263	New Brunswick Family Settlement Scheme Plan pour l'établissement de familles au Nouveau-Brunswick		

TRADE AND COMMERCE DEPARTMENT — MINISTÈRE DU COMMERCE

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédit No.	Vol. II Page	Service			Amount — Montant
		REVENUE — REVENUS			
		General Revenue — Revenu général			
	ZZ— 2	Canadian Government Elevators	$ 949,409 86		
	ZZ— 2	Canada Grain Act, General	1,229,636 66		
				$2,179,046 52	
	ZZ— 3	Electric Light inspection		236,806 70	
	ZZ— 3	Electricity and Fluid Exportation Act		395,344 58	
	ZZ— 3	Gas inspection		94,255 00	
	ZZ— 4	Weights and Measures inspection		419,749 57	
					$ 3,325,202 37
	ZZ— 4	Casual Revenue			82,056 43
	ZZ— 4	Fines and Forfeitures			725 50
		Total Revenue — Total des revenus		(Page 113)	3,407,984 30
		EXPENDITURE — DÉPENSES			
		CIVIL GOVERNMENT — GOUVERNEMENT CIVIL			
28	ZZ— 10	Salaries — Traitements			
		Minister — Ministre (Under Statute)		10,000 00	
		Deputy Minister — Sous-ministre	10,000 00		
		Assistant Deputy Minister	5,220 00		
		Staff	564,096 07		
				579,316 07	
				589,316 07	
28	ZZ— 10	Contingencies — Dépenses contingentes			
		Salaries	13,716 22		
		Miscellaneous	25,634 84		
				39,351 06	
					628,667 13
		TRADE AND COMMERCE — COMMERCE			
300	ZZ— 10	Copper Bounties Act, 1923, administration		306 35	
302	ZZ— 11	British and Foreign News Service		32,000 00	
303	ZZ— 11	Canada Grain Act, administration, including management, operation, maintenance and equipment of elevators		2,355,768 72	
304	ZZ— 18	Commercial Intelligence Service		749,634 48	
†56, 305	ZZ— 24	Dominion Bureau of Statitstics		247,968 68	
306	ZZ— 25	Electricity and Gas Inspection, etc		229,691 20	
307	ZZ— 26	Electricity and Fluid Exportation Act, administration		129 84	
308	ZZ— 27	Precious Metals Marking Act, administration		4,883 31	
309	ZZ— 27	National Research Council		499,970 79	
310	ZZ— 35	International Customs Tariffs Bureau		1,588 98	
311	ZZ— 35	Motion Picture Bureau		65,377 48	
†55, 312	ZZ— 36	Printing of parliamentary and departmental Publications		148,000 00	
313	ZZ— 36	Weights and Measures Inspection		353,385 24	
314	ZZ— 38	Publicity and advertising in Canada and abroad		229,980 66	
315	ZZ— 39	Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires		122,997 58	
316	ZZ— 39	Exhibitions and Fairs including the requirements of the Department of Immigration and Colonization		299,613 97	

TRADE AND COMMERCE DEPARTMENT–Conc. — MINISTÈRE DU COMMERCE–Fin

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédit No.	Vol. II Page	Service		Amount — Montant
		EXPENDITURE–*Con.* — DÉPENSES–*Fin*		
		TRADE AND COMMERCE–*Conc.* — COMMERCE–*Fin*		
317	ZZ—41	Exhibition Building, London, England	$ 24,689 52	
428	ZZ—41	Construction of a Grain Elevator at Lethbridge	212,984 11	
429	ZZ—42	Increased storage facilities at the Canadian Government Elevator at Moose Jaw	429,660 10	
430	ZZ—42	Increased storage facilities at the Canadian Government Elevator at Saskatoon	442,342 51	
Statute	ZZ—42	Bounty on Copper Bars	88,697 46	
Statute	ZZ—42	Bounty on Hemp	3,483 45	
Statute	ZZ—42	Bounty on bituminous coal mined in Canada and converted into coke 20-21 Geo. V. Chapter 6	135,209 23	
				$ 6,678,363 66
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS SUBVENTIONS AUX SERVICES POSTAUX ET AUX PAQUEBOTS		
383-149	ZZ—43	Local and Foreign Services including supervision		1,322,744 90
		MISCELLANEOUS — DIVERS		
Statute	ZZ—45	Gratuities, Chapter 22, Sec. 56, R.S.C. 1927		4,181 41
		Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8.)		8,633,957 10
		OPEN ACCOUNTS — COMPTES SPÉCIAUX		
	Vol. I 232	Canada Grain Act, Advance Account Loi du Canada sur les grains, Compte d'avances		
		MISCELLANEOUS STATEMENTS — ÉTATS DIVERS		
	265	Grain Inspection Divisions—Revenue and Expenditure for year ended March 31, 1930 Services de l'inspection des grains—Revenus et dépenses pour l'année terminée le 31 mars 1930		
	264	Canadian Government Elevators—Balance Sheet and Profit and Loss Account for year ended July 31, 1930 Elévateurs de l'Etat—Bilan et Compte de profits et pertes pour l'année terminée le 31 juillet 1930.		

† Supplementary Estimates — Crédits supplémentaires.

GRAND SUMMARY AND CLASSIFICATION OF EXPENDITURE, BY DEPARTMENTS

Reference — Voir — Vol. II page	Votes—Crédits — Heading—Titre	Salaries and Wages — Traitements et salaires		Travelling Expenses — Frais de voyages	Materials, Supplies Repairs — Matériel fournitures réparations
		At Ottawa — A Ottawa	Outside — Extérieur		
A— 72	Agriculture	$ 874,807 40	$ 4,147,714 79	$ 1,180,687 56	$ 665,641 93
B— 6	Archives	113,621 99	43,872 58	3,293 95	21,043 40
C— 7	Auditor General's Office	388,719 59	70 00	2,152 85	141 06
D— 7	Civil Service Commission	280,805 19	.....	3,793 94	469 51
E— 12	External Affairs	146,095 20	269,161 32	63,809 90	18,323 61
F— 28	Finance	564,592 22	217,000 63	24,182 06	4,496 59
FF— 25	Fisheries	148,262 13	1,042,709 63	126,314 65	415,585 51
G— 4	Governor General's Secretary's Office	84,733 32	.....	430 00	1,882 05
H— 38	Immigration and Colonization	377,519 75	1,226,473 92	118,046 22	35,076 17
I— 50	Indian Affairs	181,735 33	982,343 13	108,865 81	1,013,208 67
J— 5	Insurance	99,773 72	.....	11,967 02	104 71
K— 88	Interior	2,775,309 80	3,079,229 04	359,134 94	755,536 47
L— 28	Justice	285,633 62	2,988,721 06	212,429 33	1,633,794 00
M— 13	Labour	268,397 62	17,991 21	22,890 36	1,354 03
N— 71	Legislation	810,271 44	.....	755 10	43,159 24
O— 61	Marine	424,594 43	5,284,902 78	135,451 02	3,327,360 56
P— 18	Mines	843,016 25	115,686 87	52,906 52	192,680 52
Q— 75	National Defence	2,538,281 18	7,497,964 83	545,300 11	6,566,695 43
R—140	National Revenue	1,580,805 39	10,037,427 06	265,486 61	293,359 34
RR— 66	Pensions and National Health	1,267,254 77	3,098,764 44	152,398 15	1,429,533 00
S—182	Post Office	1,475,450 37	18,138,349 98	98,466 23	481,018 29
SS— 3	Prime Minister's Office	36,352 39	.....	.....	.....
T— 16	Printing and Stationery	114,507 83	.....	720 70	67,775 78
U— 4	Privy Council Office	48,301 54	.....	1,301 30	26 35
V—167	Public Works	696,401 51	5,446,791 64	176,659 88	6,311,420 90
W— 85	Railways and Canals	321,746 60	5,744,425 31	89,416 66	3,111,174 00
X— 35	Royal Canadian Mounted Police	130,434 55	1,604,045 46	350,482 02	583,850 03
Y— 10	Secretary of State	373,628 09	.....	2,828 35	656 24
Z— 14	Soldier Settlement Board	233,354 37	748,518 69	184,519 09	3,430 69
ZZ— 46	Trade and Commerce	660,170 74	3,202,568 09	284,710 95	311,788 39
		18,144,578 33	74,934,732 46	4,579,401 28	27,290,586 47
	Debits to Open and Sundry Accounts	.....	.....	.....	.....
	Totals—Totaux	18,144,578 33	74,934,732 46	4,579,401 28	27,290,586 47

*Credit amount.

†This amount comprises the following expenditures: Compensation, Indemnities, Relief and Gratuities, $20,692,875.39; Construction by Contract, Acquisition of Properties, etc., $35,522,109.59; Elections, $2,234,767.27; Interest on Public Debt, $121,289,843.72; Mail Services, $16,382,204.70; Open and Sundry Accounts and Sinking Funds, $22,164,248.67; Pensions and Superannuation, $49,153,384.40; Sundry Special Outlay, $1,325,195.12. Total, $268,764,628.86.

SOMMAIRE GÉNÉRAL ET CLASSIFICATION PAR MINISTÈRE, DES DÉPENSES

New Autos and Auto repairs, Renewals, etc. — Automobiles neuves, réparations, etc.	Printing and Stationery — Impressions et papeterie	Miscellaneous — Divers	Grants, Subsidies, etc. — Allocations, subventions, etc.	Other Outlay — Autres déboursés	Refunds and Adjustments — Recouvrements et ajustements	Total Expenditure — Dépenses totales
$ 84,758 86	$ 391,866 86	$ 411,452 08	$ 1,135,308 94	$ 1,329,900 59	* $ 102,728 22	$ 10,119,410 79
607 42	14,271 61	13,756 85	.....	1,230 00	.....	211,697 80
.....	23,755 78	1,149 61	.....	.....	.....	415,988 89
.....	33,448 95	24,139 46	.....	.....	.....	342,657 05
1,938 90	40,900 27	127,963 10	186,906 40	.....	37,032 38	892,131 08
1,041 35	573,459 96	313,110 06	19,990,995 54	124,943,544 90	.....	146,632,423 31
653 17	47,746 47	261,242 65	108,157 73	396,033 47	* 111,406 18	2,435,299 23
.....	5,140 79	48,983 61	.....	.....	450 00	141,619 77
1,263 48	143,136 58	367,616 76	120,667 67	193,366 66	5,105 77	2,588,272 98
36,205 20	66,458 28	786,847 17	1,297,317 34	1,593,733 59	2,112 99	6,068,827 51
.....	56,437 78	9,968 67	.....	.....	* 117 25	178,134 65
74,182 28	403,539 56	388,880 08	192,054 32	272,719 33	* 196,987 73	8,103,598 09
69,537 16	47,278 31	219,818 67	3,262 50	314,791 09	131 35	5,775,397 09
945 15	101,594 76	224,221 91	6,209,539 57	4,540,299 79	* 539 43	11,386,694 97
831 63	167,539 57	32,805 26	15,000 00	3,639,579 71	* 23,597 91	4,686,344 04
4,454 01	175,763 74	829,341 84	71,500 00	1,668,949 65	* 30,418 67	11,891,899 36
5,622 46	142,657 37	49,478 56	535,713 10	1,585 60	* 5,839 93	1,933,507 32
156,758 62	273,771 38	3,609,114 78	156,742 06	2,805,321 78	* 284,681 83	23,865,268 34
80,888 71	522,345 62	489,492 31	.....	179,780 97	129,251 83	13,973,723 49
3,903 14	171,893 88	4,595,033 03	284,843 08	46,653,227 57	* 949,797 78	56,707,053 28
24,931 73	1,126,209 38	179,237 16	.....	16,401,679 40	* 33,649 42	37,891,693 12
.....	.....	.....	.....	.....	.....	36,352 39
2,130 00	100,987 20	6,439 58	.....	2,220 00	548 87	295,329 96
.....	2,930 93	594 78	.....	.....	.....	53,154 90
13,264 44	66,987 39	3,245,272 90	597,843 00	17,525,261 96	* 343,734 99	33,736,168 63
22,127 97	81,123 91	489,492 31	10,327,456 86	12,297,330 56	* 427,082 55	32,057,211 63
55,205 30	51,260 91	249,064 47	900 00	177,643 90	* 35,908 30	3,166,978 34
1,306 73	92,492 15	8,342 03	1,092 65	611,132 64	* 108,343 17	983,135 71
53,662 59	25,269 34	56,384 21	.....	9,605,524 37	* 14,671 43	10,895,991 92
3,432 48	375,514 32	949,806 24	1,355,039 37	1,445,522 66	45,403 86	8,633,957 10
699,652 78	5,325,783 05	18,383,935 79	42,590,340 13	246,600,380 19	* 2,449,467 74	436,099,922 74
.....	.....	.....	.....	22,164,248 67	.....	22,164,248 67
699,652 78	5,325,783 05	18,383,935 79	42,590,340 13	†268,764,628 86	* 2,449,467 74	458,264,171 41

*Crédits à déduire.

†Les dépenses suivantes sont comprises dans ce montant: Compensations, indemnités, secours et gratifications, $20,692,875.39; Travaux à forfait, achats de propriétés, etc., $35,522,109.59; Élections, $2,234,767.27; Intérêts de la dette publique, $121,289,843.72; Service des postes, $16,382,204.70; Comptes spéciaux ou divers et fonds d'amortissement, $22,164,248.67; Pensions et retraites, $49,153,384.40; Débours spéciaux divers $1,325,195.12; Total, $268,764,628.86.

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OPEN AND TRUST ACCOUNTS

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EXTERNAL AFFAIRS DEPARTMENT
MINISTÈRE DES AFFAIRES EXTÉRIEURES

Empress of Ireland Relief Fund — Fonds de secours de l'"Empress of Ireland"

—	Dr.	Cr.
Balance, amount of moneys remaining undistributed, April 1, 1930		$ 73 00
Received from the Trustees of the fund through the High Commissioner in London, England for distribution to beneficiaries in Canada		3,768 94
Paid beneficairies during the year	$ 3,841 94	
	3,841 94	3,841 94

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Canadian Government Merchant Marine Limited — Marine marchande de l'État
Advance Account — Compte d'avances

—	Dr.	Cr.
Balance, April 1, 1930	$ 12,861,417 06	
Advances made during 1930-31:—		
To cover operating deficit—Certificates Nos. 1-12	834,210 89	
Balance, March 31, 1931		$ 13,695,627 95
	13,695,627 95	13,695,627 95

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Canadian National Railways — Chemins de fer Nationaux du Canada
Temporary Loans — Prêts temporaires

—	Dr.	Cr.
Balance, April 1, 1930	$ 21,060,541 78	
Temporary advances authorized under Appropriation Act for 1930-31	38,600,000 00	
Repayments during 1930-31		$ 59,660,541 78
	59,660,541 78	59,660,541 78

Canadian National (West Indies) Steamships Limited
Marine du Gouvernement du Canada, (Ligne des Antilles)
Advance Account — Compte d'avances

—	Dr.	Cr.
Balance, April 1, 1930	$ 862,389 98	
Advances made during 1930-31 under authority of votes 325 and 67 in the Appropriation Act	992,730 62	
Balance, March 31, 1931		$ 1,855,120 60
	1,855,120 60	1,855,120 60

Civil Service Insurance Fund — Fonds d'assurance du Service Civil

—	Dr.	Cr.
Balance, at credit, April 1, 1930		$ 5,719,709 35
Premium Income		502,033 87
Interest at 6 per cent to March 31, 1931		350,383 50
Death benefits paid	$ 180,184 00	
Payments of surrender values on cancelled policies	17,872 86	
Refunds of overpayments of premiums	455 43	
Balance, March 31, 1931	6,373,614 43	
	6,572,126 72	6,572,126 72

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Common School Fund, Ontario and Quebec
Fonds des écoles publiques, Ontario et Québec

—	Dr.	Cr.
Balance, at credit, April 1, 1930		$ 2,663,535 32
Received on February 7, 1931, from the Provincial Treasurer of Ontario, on account of sales of school lands in the Huron district		4,913 85
Interest on $2,661,243 (balance, January 1, 1930), 6 m. to July 1, 1930 at 5 p.c.		66,531 07
Interest to July 1, 1930, on $2,292.32 received from the Provincial Treasurer of Ontario on February 11, 1930, 140 days at 5 p.c.		43 96
Interest on $2,663,535.32, 6 m. to January 1, 1931 at 5 p.c.		66,588 38
Interest for calendar year paid semi-annually to provinces, in proportion to population as determined by the census of 1921: Ontario, $73,780.31, Quebec, $59,383.10	$ 133,163 41	
Balance, March 31, 1931	2,668,449 17	
	2,801,612 58	2,801,612 58

Contractors' Securities — Garanties des entrepreneurs
Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance, at credit, April 1, 1930		$ 2,060,933 32
Received during year from contractors, as security for due performance of contracts		1,430,203 47
Interest credited at 3 per cent on monthly balances		59,897 24
Security deposits returned to contractors with accrued interest	$ 1,837,946 65	
Interest previously allowed, now reclaimed	270 03	
Balance, March 31, 1931	1,712,817 35	
	3,551,034 03	3,551,034 03

Federal District Commission — Commission du district fédéral

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Disbursements, as detailed below		$ 715,976 56
Less: Receipts, as detailed below		625,232 81
Excess of Disbursements over Receipts		90,743 75
Add: Reduction in bank advances		29,881 73
		120,625 48
Balance brought forward from 1929-30	$ 124,861 07	
Bank interest on advance *re* Birkett Expropriation	433 43	
		125,294 50
Balance in hands of Commission, March 31, 1931		4,669 02

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

DETAILS — DÉTAIL.

RECEIPTS — RECETTES

Dominion Government, statutory grant	$ 200,000 00	
Dominion Government, special grant to provide for improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission (18-19 Geo. V, Chap. 26, Sec. 9 (1))	360,430 83	
Dominion Government—Vote 292: To provide for the payment of the Exchequer Court Award and interest thereon and expenses of the expropriation proceedings taken by the Federal District Commission in connection with the Birkett leasehold on ordinance lands, being part of the Rideau Canal Reserve incorporated into the area of Confederation Park	38,928 59	
Interest allowed by bank on deposits	2,402 25	
Rental Bate Island and Rockcliffe Park Booths	2,006 34	
Labour and material provided for Government Departments	9,805 46	
Sale of land to Ottawa Suburban Roads Commission	500 00	
Sundry Receipts	11,159 34	
Total receipts — Total des recettes		$ 625,232 81

DISBURSEMENTS — DÉBOURSÉS

Salaries of Staff: D. Blair, engineer, $4,150; A. Chevrier, assistant-secretary, $3,433.34; A. K. Hay, consulting engineer, $3,458.33; W. E. O'Meara, secretary, $3,566.66; A. Stuart, superintendent of works, $5,916.66, bonus, $500	21,024 99	
Wages of foremen, labourers, mechanics, etc	250,686 79	
Pensions to injured employees:		
L. Bond, $240; L. Leblanc, $108	348 00	
Travelling Expenses: D. Blair, $54.80; A. K. Hay, $15	69 80	

Materials, supplies, trucking, etc.: Barrett Bros., cement, $1,506.83; Barrett Co., Ltd., tarvia, $1,294.07; Bituminous Spraying & Contracting Co., Ltd., supplying and applying paving material, $1,446.37; Builders' Sales, Ltd., explosives, tools, and miscellaneous hardware, $1,733.63; Cities Service Oil Co., Ltd., gasoline and oil, $1,700.93; gasoline pump, $244.85, two 500 gallon tanks, $79.29; Crane, Ltd., plumbing material, $3,724.17; E. David, sodding, etc., $1,095.03; Dibblee Construction Co., Ltd., supplying and applying asphalt paving material, $2,136.16; Dominion Bridge Co., Ltd., labour and material in connection with work on the sidewalk brackets at Governor's Bay, $1,048.50, angle lintels for windows in garage and workshop, etc., $751.83, supplying and erecting structural steel for garage and workshop building, $14,303.70; Dominion Reinforcing Co., Ltd., reinforcing steel for workshop building, etc., $1,879.84, less refund for material returned $17.60; Dowlers' Sand Supply, sand, filling, and top dressing, $1,118, trucking and cartage, $620; H. Dupuis & Fils Ltée., sand, filling, sawdust, and cement, $5,140.34, trucking and cartage, $575.51; D. Kemp Edwards, Ltd., lumber, $2,167.06; Erskine Smith & Co., installing plumbing and heating system in workshop building, $5,937, plumbing repairs and alterations, $411.50; Federal Tile & Mosaic Co., tiling, $1,050; Flintkote Roads Ltd., supplying and applying road material, $1,670.44; R. R. Foster, sand, stone, and filling, $3,837.27; Garrioch Godard & Co., electrical supplies, $1,236.49; Alex. I. Garvock, repairs to Ontario and Quebec approaches at Champlain Bridge in September, 1929, $1,207.30, use of Koehring mixer in September, 1929, $76.20; General Supply Co. of Canada, Ltd., pipe, leather belting, drills, etc., $1,959.14; Graham Bros, Ltd., flowers, seeds, garden tools, etc., $1,383.73; Grant Bros. Construction Co., Ltd., binder and asphalt laid down on Lady Grey Drive, Echo Drive, Rockcliffe Park, Island Park Drive, and Rideau Canal Driveway, $71,297.13; Hamilton Tar Products Co., Ltd., paving material, $1,151.98; Harry Hayley, cement pipes and cinder blocks, $1,983.51; P. Hupe & Son, lumber, $3,753.50; J. Kealey, trucking and cartage, $1,172.04, filling, $6.50; Keyes Supply Co., Ltd., electric refacer, hydraulic press, air compressor, grinder, and brake lining machine, $1,149.30, automobile accessories, $1,284.83; T. Sidney Kirby Co., Ltd., cement, $19,569.74, brick, $1,895.25, calcium chloride, lime, etc., $701.56; René Laprade, sodding, $3,695.38; Stanley Lewis, electrical supplies and labour ,$1,252.95; electrical fittings for new building on Carling Avenue, $4,370; McAuliffe Grimes Lumber Co., Ltd., lumber, $3,227.21; T. McAvity & Sons, Ltd., pipe, couplings, elbows, etc., $1,512.96; MacDonald Tire Shop, automobile tires and tubes, and repairs to same, $1,241.86; MacDonell & Conyers Ltd., lumber, $13,466.49; McMullen-Perkins, Ltd., machining, welding, grinding and miscellaneous repairs, $1,323.07; Mahoney & Rich, Ltd., filling, $10,920.60, trucking and cartage, $3,628.64; P. J. Moloughney, trucking and cartage, $1,972.50; Northern Electric Co., Ltd., electrical supplies, $1,704.51, less refund for material returned, $77.34; Ottawa Car Manufacturing Co., Ltd., Federal truck, Model A6, $2,525, less allowed for Reo Dump truck, $25, automobile accessories and repairs, $288.50; Ottawa Electric Co., electricity furnished, $4,746.68, work at Rockcliffe street-railway stop on

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Federal District Commission-Con. — Commission du district fédéral-Suite

DETAILS-*Conc.* — DÉTAIL-*Fin*

DISBURSEMENTS-*Conc.* — DÉBOURSÉS-*Fin*

Materials, supplies, etc.—*Conc.* — *Fin* account of improvements made by Commission, $452.21, moving pole at Buena Vista car-stop, $101.86, miscellaneous, $72.88; Ottawa Electric Railway Co., moving poles and altering track, $1,498.64, car-tickets, $360; Ottawa Suburban Roads Commission, cold-patch, trap-rock, gasoline, etc., labour, $1,575.06, rent of compressor, pump and mixer, $186; Eugene F. Phillips Electrical Works, Ltd., electric cable, $10,446.33; The Plaunt Hardware Co., chain link fence, miscellaneous hardware, and wheelbarrows, $1,253.99; W. A. Rankin, Ltd., miscellaneous hardware, $1,239.56; C. C. Ray Co., Ltd., coal, $3,119.55; J. D. Sanderson Co., roofing and sheet metal work, $1,340.60; J. Shea, trucking and cartage, $1,255; Sherwin-Williams Co. of Canada, Ltd., paint, varnish, linseed oil, etc., $1,848.33; E. N. & W. E. Soper, Koehring Dandie mixer, $1,410, machine parts, $548.80; Standard Paving Ltd., filling, $1,020; W. E. Sullivan, trucking and cartage, $1,110.83; Supertest Petroleum Corporation, Ltd., gasoline, $2,091.78; J. Sutherland & Son, labour constructing new storage shed, Carling Avenue, $6,451.04, preparing and transporting 1½ ton derrick, $26.73; Victoria Foundry Co., fence-posts, grates, etc., $893.28, junction boxes $1,969.50; Williams & Wilson, Ltd., machinery, $9,458.84; machinery parts, $968.49; A. Workman & Co., Ltd., miscellaneous hardware, $2,557.05; payments under $1,000; automobile supplies and repairs, $1,246.56; brass taps, $181; bricks and tiles, $503; cedar poles, $40.50; chain, $245.52; chute for crusher, and repairs to crusher, $325.78; concrete blocks, $894.85; drafting supplies, $129.60; drugs, etc., $61.16; electric current, $297.86; electrical supplies, $594.35; filling, sand, stone, etc., $5,445.90; Ford delivery automobile, $760; Frink snow plough, $872; gasoline and oil, $677.77; glazing ,etc., $264.39; installing municipal water service, $189.95; iron stairs, $181.39; lamp-post tops, $291.63; lawn-mowers and lawn-mower parts, $574.35; linseed oil, $71.19; machinery parts, $124.04; nursery stock, plants, etc., $939.14; office furniture and equipment, $1,196.31; overhauling chlorinator, supplying pressure gauges, etc., $133.34; paint, $1,354.78; painting, $888.58; patterns for lamp-post tops, $121.20; photography, $269.69; pipe, $501.14; plastering, $856.85; platform scale, $40.20; plumbing, $177.14; porcelain street-hoods, $192.08; repairing scale, $115.75; roofing, etc., $205.35; signs, glasses, reflectors, etc., $1,211.54; sisalkraft paper, $467.84; sodding, $1,004.46; sprayer and disinfectant, $82.02; stationery, $1,171.50; steel horses, $81; supplying and installing two overhead doors in new workshop on Carling Avenue, $965.81; trolley conveyor track and hangers, $94.81; trucking and cartage, $769.79; tubing, water-hose and rubber boots, $706.87; uniforms and boots for constables, $191.52; wire screen and wire guards, $450.67; woodworking machinery $416.96; sundries, $784.51.....$	303,676 92	
Various outlay: Mahoney & Rich Ltd., rental of truck and carryall, $1,318.75, expenses of hiring and operating shovel, $168.70; Ottawa Electric Co., rent and janitor service, 56 Sparks Street, $3,099.96; Ottawa Motor Boat Club, compensation for demolition of boat house, $1,500; Quain & Wilson, legal services and disbursements, $1,328.90; payments under $1,000; advertising, $72; automobile and truck licences, $326; excise tax stamps, $170; freight and express, $382.89; insurance, $1,121.38; investigating ownership of properties, etc., $70.65; legal expenses, $241.58; maintenance of railway level crossings, including signals, $1,063.24; medical and hospital services, $1,067.50; municipal taxes, $739.38, less received from vendor of Craig property, $666.94; postage stamps, $110; rent of garages, tool-houses, etc., $943; rent of Neon sign, $260; subscriptions to technical magazines, $16.50; telephone service, $681.14; test borings for proposed Elgin Street Subway, $76.90; wreaths, $35; sundries, $217.93.....	14,344 46	
Park Sites, acquisition of properties:		
Cowan & Craig Property: Quain & Wilson, purchase price.....	7,500 00	
Expropriation of Birkett Property:		
Cunningham & Smith, legal costs, being a portion of the Exchequer Court award, $9,046.86; interest on bank loan, $433.43; legal fees, $75.....	9,555 29	
Hampton Park Ltd., final payment for purchase of property, principal $10,000, interest $500; legal expenses, $32.90.....	10,532 90	
Keefer Property: Quain & Wilson, principal, $20,333.33; C. O. Wood and A. C. Fleming, principal, $55,666.67, interest, $892.11.....	76,892 11	
Mahoney Property: legal fees *re* acquisition of property.....	760 75	
Neville Property: J. J. Neville, purchase of property, principal, $15,000, interest $750, less refunded for overpayment of interest, $37.50.....	15,712 50	
Southam Property: purchase price $5,000, less interest allowed on instalments paid before stipulated time, $127.95; H. S. Southam, $2,000; C. O. Wood and A. C. Fleming, $2,872.05.....	4,872 05	
Total disbursements — Total des déboursés.....$		715,976 56
Excess of Disbursements over Receipts — Excédent des déboursés sur les recettes.....		90,743 75

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Federal District Commission-Con. — Commission du district fédéral-Suite

COMPARISON OF ESTIMATES APPROVED BY THE GOVERNOR GENERAL IN COUNCIL WITH ACTUAL EXPENDITURE IN 1930-31

COMPARAISON ENTRE LES CRÉDITS AUTORISÉS PAR LE GOUVERNEUR GÉNÉRAL EN SON CONSEIL, ET LES DÉPENSES DE 1930-31

—	Estimates — Crédits	Expenditure — Dépenses	Unexpended — Non employés	Over expended — Dépassés
General				
Office Staff	$ 20,525 00	$ 20,524 99	$ 0 01	
Contingencies	10,675 00	9,927 30	747 70	
Machinery	14,400 00	13,598 34	801 66	
Shops, repairs, tools, etc.	4,200 00	3,153 45	1,046 55	
" undistributed stock	.....	7,577 67	.....	$ 7,577 67
	49,800 00	*54,781 75*	*2,595 92*	*7,577 67*
Maintenance				
Bronson Park	1,000 00	997 46	2 54	
Central Park	11,940 00	11,748 68	191 32	
Clemow and Monkland Avenues	3,136 00	2,906 46	229 54	
Confederation Park	5,558 00	5,369 58	188 42	
Dow's Lake Park	9,331 00	9,089 48	241 52	
Echo Drive	6,788 00	6,575 43	212 57	
Flora Lake Park	1,350 00	1,313 84	36 16	
Greenhouse, Rockcliffe	6,620 00	4,884 08	1,735 92	
Green Island	20 00	19 55	0 45	
Island Park Driveway	33,177 00	32,565 12	611 88	
King Edward Avenue Park	7,078 00	6,789 48	288 52	
Lady Grey Drive and Nepean Point Park	5,388 00	5,400 14	.....	12 14
Macdonald Gardens	4,490 00	4,339 51	150 49	
Minto Bridges	500 00	534 26	.....	34 26
National Park	4,996 00	5,003 56	.....	7 56
Rideau Canal Driveway	26,452 00	25,295 46	1,156 54	
Rideau River Park	1,780 00	1,721 61	58 39	
Rockcliffe Park	10,612 00	10,453 61	158 39	
Somerset Street Park	1,830 00	1,817 94	12 06	
Strathcona Park	6,650 00	6,634 03	15 97	
Val Tetreau Park	1,500 00	1,469 90	30 10	
	150,196 00	*144,929 18*	*5,320 78*	*53 96*
New Works				
Aylmer Terminus	200 00	199 08	0 92	
Bate Island, Booth	971 00	970 31	0 69	
" Filling	10,700 00	10,660 50	39 50	
" Wall and Fence	5,494 00	5,446 97	47 03	
Boathouse, Dow's Lake	25,000 00	24,732 14	267 86	
Confederation Park	831 00	830 36	0 64	
Confederation Park, Birkett Expropriation Case	69,559 13	9,480 29	60,078 84	
Echo Drive, Bank to Bronson	35,172 00	35,113 98	58 02	
" Deep cut to Pretoria	8,432 00	8,014 49	417 51	
Exhibition Grounds	3,122 00	3,073 59	48 41	
Island Park Driveway	1,208 00	1,207 30	0 70	
Lady Grey Drive	17,796 00	17,763 30	32 70	
Lake Flora Park	10,495 00	10,563 49	.....	68 49
Minto Bridges and Cumberland Street	2,025 00	2,025 00	.....	
National Park	2,400 00	2,400 00	.....	
New Shops, Carling Avenue and Bell Street	85,434 00	85,315 34	118 66	
Pretoria Avenue Bridge Subway	518 00	517 91	0 09	
Rideau River Park	9,927 00	9,899 00	28 00	
Rockcliffe Park	125,426 00	125,397 71	28 29	
Val Tetreau Park	2,727 00	2,679 94	47 06	
Waverley Street Storehouse	6,942 00	6,874 24	67 76	
Widening Driveway, 1st to 5th Avenue	15,120 00	15,086 79	33 21	
	439,499 13	*378,251 73*	*61,315 89*	*68 49*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Federal District Commission-Con. — **Commission du district fédéral**-Suite

COMPARISON OF ESTIMATES APPROVED BY THE GOVERNOR GENERAL IN COUNCIL WITH ACTUAL EXPENDITURE IN 1930-31-*Conc.*

COMPARAISON ENTRE LES CRÉDITS AUTORISÉS PAR LE GOUVERNEUR GÉNÉRAL EN SON CONSEIL, ET LES DÉPENSES DE 1930-31-*Fin*

—	Estimates — Crédits	Expenditure — Dépenses	Unexpended — Non employés	Over expended — Dépassés
Purchases of Properties				
Basil Street Property	$ 7,500 00	$ 8,239 38	.....	$ 739 38
Hampton Park, Ltd	10,500 00	10,500 00	.....	
Independent Coal Co	760 75	760 75	.....	
McKay Estate	76,825 44	76,892 11	.....	66 67
Neville Estate	15,000 00	15,750 00	.....	750 00
Southam Bros	4,872 05	4,872 05	.....	
	115,458 24	*117,014 29*	.....	*1,556 05*
	754,953 37	694,976 95	$ 69,232 59	9,256 17
Sundry work by the Commission (recoverable)	.....	20,999 61		
		715,976 56		

NOTE — REMARQUE

This statement has been compiled from information furnished by the Federal District Commission and has been certified by the Secretary as being in agreement with their records. No verification of the distribution of expenditure under the various estimates has been made in this office—*A.G.* — Cet état établi d'après les renseignements fournis par la Commission du district fédéral, a été certifié par son secrétaire comme étant conforme à ses livres. La vérification de la répartition des dépenses, d'après les différents crédits, n'a pas été faite dans ce bureau—*A.G.*

SUMMARY OF EXPENDITURE FOR 1930-1931 AND TO MARCH 31, 1931
SOMMAIRE DES DÉPENSES DE 1930-31 ET AU 31 MARS 1931

—	Expenditure in 1930-31 — Dépenses en 1930-31	Total Expenditure to Mar. 31, 1931 — Dépenses totales au 31 mars 1931
GENERAL — EN GÉNÉRAL		
Superintendence and Office Staff	$ 20,524 99	$ 177,411 32
Interest on overdrafts at Bank	.....	11,878 86
Machinery, rolling stock, contingencies, etc	34,256 76	351,284 80
Purchase of Syenite Quarry	.....	3,514 75
Storage shed and garage	85,315 34	94,789 87
Boathouse on Dow's Lake	24,732 14	24,732 14
Redemption of Debentures, interest	.....	72,906 16
	164,829 23	*736,517 90*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Federal District Commission -Conc—. Commission du district fédéral-Fin

SUMMARY OF EXPENDITURE FOR 1930-1931 AND TO MARCH 31, 1931-*Conc.*
SOMMAIRE DES DÉPENSES DE 1930-31 ET AU 31 MARS 1931-*Fin*

—	Expenditure in 1930-31 — Dépenses en 1930-31	Total Expenditure to Mar. 31, 1931 — Dépenses totales au 31 mars 1931
CONSTRUCTION AND MAINTENANCE CONSTRUCTION ET ENTRETIEN		
Bronson and Somerset Parks, construction		$ 7,504 62
" " " maintenance	$ 2,815 40	27,564 63
Central Park, construction		67,555 68
" maintenance	11,748 68	97,998 44
Clemow and Monkland Avenues, construction		43,301 85
" " " maintenance	2,906 46	44,837 72
Confederation Park, construction	830 36	1,566,141 83
" " maintenance	5,369 58	5,369 58
" " Birkett Expropriation Case	9,480 29	39,867 53
Dow's Lake Playgrounds		14,140 30
Green and Maple Islands, construction		17,456 02
" " maintenance	19 55	19 55
Greenhouses, construction		46,839 17
" maintenance	4,884 08	128,857 13
Hull City Hall Square		3,989 03
Island Park Driveway, construction	29,744 91	295,279 92
" " bridges		749,880 36
" " maintenance	32,565 12	82,476 10
King Edward Avenue and Park, construction	10,264 38	141,972 58
" " " maintenance	6,789 48	105,006 23
Lake Flora, Hull, construction	10,563 49	68,059 72
" maintenance	1,313 84	1,313 84
Macdonald Gardens, construction		23,904 48
" " maintenance	4,339 51	53,184 29
Major Hill Park		4,216 00
Minto Bridges, construction		45,450 13
" maintenance	534 26	20,284 07
National Park, construction	84,164 16	223,848 25
" maintenance	5,003 56	106,188 80
Nepean Point and Lady Grey Drive, construction	17,763 30	174,313 21
" " " " maintenance	5,400 14	80,838 51
Rideau Canal Driveway, construction	84,431 00	685,329 14
" " maintenance	40,960 37	523,060 52
Rideau River Park, construction	9,899 00	45,927 52
" " maintenance	1,721 61	1,721 61
Rockcliffe Park, construction	125,397 71	230,027 02
" maintenance	10,453 61	148,701 04
Stanley Avenue		2,454 74
Strathcona Park, construction		56,242 91
" maintenance	6,634 03	76,440 31
Val Tetreau Park, construction	2,679 94	5,990 08
" " maintenance	1,469 90	1,469 90
	530,147 72	*6,065,024 36*
OTHER DISBURSEMENTS — AUTRES DÉBOURSÉS		
Sundry work by Commission	20,999 61	262,778 49
Redemption of Debentures, principal		270,373 84
	20,999 61	*533,152 33*
	715,976 56	7,334,694 59

NOTE — REMARQUE

This statement has been compiled from information furnished by the Federal District Commission. The distribution of expenditure, under the various projects has not been verified in this office—*A.G.* — Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral. La répartition des dépenses relatives aux différents projets n'a pas été vérifiée dans ce Bureau—*A.G.*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

National Battlefields Commission — Commission nationale des champs de bataille

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

	Balance on hand April 1, 1930 — En caisse le 1er avril 1930	Receipts — Recettes	Disbursements — Déboursés	Balance on hand Mar. 31, 1931 — En caisse le 31 mars 1931
Land Account	$ 16,744 51	$ 1,416 03	$ 195 00	$ 17,965 54
Quebec Tercentenary Account	3,143 71	.....	.....	3,143 71
Administration Account	837 71	9,037 12	8,187 27	1,687 56
Park Account	17,157 60	25,513 69	31,881 73	10,789 56
Maintenance of Park Account	116 13	42,846 71	42,949 85	12 99
	37,999 66	78,813 55	83,213 85	33,599 36

DETAILS — DÉTAIL

Receipts — Recettes

Land Account		
Town of Montcalm, 19th annual payment on loan of $13,924.90, amortized at 30 years	$ 710 44	
Interest allowed by bank on balances	705 59	
	1,416,03	
Administration Account		
Amount allocated from Dominion Government Grant	9,000 00	
Interest allowed by bank on balances	37 12	
	9,037 12	
Park Account		
Amount allocated from Dominion Government Grant	25,000 00	
Interest allowed by bank on balances	367 55	
City of Quebec, part of cost of sidewalk	146 14	
	25,513 69	
Maintenance of Park Account		
Amount allocated from Dominion Government Grant	41,000 00	
Interest allowed by bank on balances	37 00	
Miscellaneous receipts: City of Quebec, repairs to fence, $821.21; Department of Public Works, sale of tanglefoot, $70.33; sale of benches, $240; Railway Pass Assurance Co., accident to E. Doré, $457.95; snow removal: Residents Avenue de Bernieres, $207.92; Evariste Rochette, $12.30	1,809 71	
	42,846 71	
		$ 78,813 55

Disbursements — Déboursés

Land Account		
Legal expenses *re* purchase of Gilmour's Hill: Boily & DeLery, $40; Meredith & Meredith, $5	45 00	
Addie, G. K., consultations, researches, valuation and report *re* Quebec Skating Club property	150 00	
	195 00	
Administration Account		
Staff: G. E. Gauvin, secretary, $3,000; G. Langlois, clerk, $1,849.92	4,849 92	
Travelling expenses: A. G. Doughty, $15; Sir. Geo. Garneau, $34.50	49 50	
Legal Expenses, Galipeault, Boisvert & Galipeault	319 00	
Banque Canadienne Nationale: rent of offices, $2,500.08; lighting, $58.80	2,558 88	
Sundry payments: Burroughs' adding machine, $101.20; telephone rental and messages, $78.25; sundries, $230.52	409 97	
	8,187 27	

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

National Battlefields Commission-Conc. — **Commission nationale des champs de bataille**-Fin

DETAILS-*Conc.* — DÉTAIL-*Fin*

DISBURSEMENTS-*Conc.* — DÉBOURSÉS-*Fin*

Park Account		
Altherr, E., remuneration for services as landscape architect	$ 500 00	
Labourers	16,087 87	
Canadian Construction Ltd.: cartage from Gilmour's Hill, $54.50; construction of side-walk, $338.60; paving road, $7,449.60	7,842 70	
Lambert, J. A. T., Ford truck	1,100 00	
Legare, P. T.: wire fence, $1,765.90; wire stretcher, $12	1,777 90	
Montreal Wire Works Ltd., wire fence	1,798 85	
Pruneau & Co., Ltd.: cement, $1,079.92; clay pipe and farm tile, $1,002.25	2,082 17	
Vezina, J., stone	2,359 25	
Legal expenses, Sirois & Sirois	59 90	
Payments under $1,000: asbestos gravel, $500; cartage of stone, etc., $1,682.45; cess pools, $94.44; coal, $67.31; express charges, $63.95; farm tiles, $117.60; galvanized pipe, $94.85; gasoline and oil, $267.80; ground shale, $210; hose with couplings and clamps, $78.87; iron, $144.04; labour, materials and sundry repairs, $533.37; lumber, $481.41; machine parts, $150.84; sand, $166.27; sodding, $414; stone, $215.69; sundry hardware, $62.21; surveying, etc., $250; tools, $173.32; trees and seeds, $446.60; sundries, $86.79	6,301 81	
	39,910 45	
Less—Refund by Lady Willingdon for construction of tennis courts at the Citadel	8,028 72	
	31,881 73	
Maintenance of Park Account		
Altherr, E., superintendent: salary, $3,999.96; allowance for heating and lighting, $50	4,049 96	
Wages: constables, $5,175.60; labourers, $19,660.77	24,836 37	
Canadian Import Co. coal	1,177 42	
Gagnier, E. N., asbestos gravel	1,015 00	
Imperial Oil Ltd.: asphalt, $1,221.25; barrels, $50; gasoline and oil, $1,080.58	2,351 83	
Quebec Power Co., electric current	3,135 67	
Payments under $1,000: automobile repairs and supplies, $273.68; cartage of gravel, $385.70; cement, $49.51; clothing, $320.72; duty and entry fees, $44.74; electrical supplies, $50.70; feed, $138.70; freight, $50.32; insurance premiums, $1,372.58; iron, $65.78; labour, $76; lumber, $381.96; machine parts, $208.75; paint and painters' supplies, $347.35; plumbing, $28.46; removing snow, $790.77; roofing paper, $40.60; sand, steel models, $32.16; stone and gravel, $97.08; seeds and bulbs, $187.43; sodding, $240; sundry hardware, $256.05; sundry repairs, $149.10; tanglefoot, $117.61; taxes, $44; telephone rental and messages, $177; tools, $185.58; sundries, $271.27	6,383 60	
	42,949 85	
		$ 83,213 85
Excess of disbursements over receipts — Excédent des déboursés sur les recettes		4,400 30

Retirement Fund — Fonds de retraite

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 5,751,035 25
Abatements from salaries of contributors		453,025 32
Interest at 5 p.c., added semi-annually to individual balances		293,202 95
Abatements returned to contributors with accrued interest	$ 222,303 09	
Transfer to Superannuation Fund No. 5 of amounts at credit of contributors to Fund No. 5	3,349 56	
Balance, March 31, 1931	6,271,610 87	
	6,497,263 52	6,497,263 52

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Fin

Seed Grain Advances, Saskatchewan Government, 1908
Avances au Gouvernement de la Saskatchewan pour grains de semence, 1908

—	Dr.	Cr.
Balance, April 1, 1930	$ 89,562 32	
Received from Saskatchewan Government during 1930-31		$ 1,039 85
Balance, March 31, 1931		88,522 47
	89,562 32	89,562 32

Superannuation Fund No. 2 — Fonds de pension N° 2

Civil Service Superannuation and Retirement Act
Loi du fonds de pension et de retraite du Service Civil

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 2,038,256 00
Abatements from salaries of contributors		334 36
Interest at 6 per cent to March 31, 1931		121,070 50
Superannuation allowances paid in 1930-31	$ 45,986 17	
Balance, March 31, 1931	2,113,674 69	
	2,159,660 86	2,159,660 86

Superannuation Fund No. 5 — Fonds de pension N° 5

Civil Service Superannuation Act, 1924 — "Loi de la pension de retraite du Service Civil, 1924"

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 28,332,923 40
Contributions, less refunds		2,553,875 46
Transfer from Consolidated Fund of an amount equal to the current contributions for fiscal year 1929-30 (O.C. 16th June, 1927, Sec. 16)		2,067,466 18
Interest at 4 per cent to March 31, 1931		1,160,475 23
Superannuation allowances paid in 1930-31	$ 1,173,552 08	
Balance, March 31, 1931	32,941,188 19	
	34,114,740 27	34,114,740 27

IMMIGRATION AND COLONIZATION DEPARTMENT
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Empire Settlement Scheme — Projet d'Établissement Impérial
Assisted Passage Loan Account — Compte des prêts pour frais de traversée

—	Dr.	Cr.
Balance of Canadian Government's share of loans, April 1, 1930	$ 129,679 84	
Repayable advances of 50 per cent of assistance by Canadian Government, transferred from Appropriation Account, Vol. II, page H—34		
Nominated Persons	774 98	
Household Workers	3,049 53	
New Brunswick Settlement Scheme	952 16	
	4,776 67	
Payment to Imperial Government of 50 per cent of net repayments of loans	8,617 65	
Adjustment of errors in previous years		$ 3 03
Repayments by settlers on account of advances		17,235 29
Repayments by settlers who have been deported		28 66
		17,266 98
Balance, March 31, 1931		125,807 18
	143,074 16	143,074 16

Immigration Guarantee and Special Fund
Fonds de garantie et spécial de l'Immigration

—	Dr.	Cr.
Balance at credit, April 1, 1930, representing cash bonds, fines and sundry deposits, held in suspense pending final disposal		$ 402,802 63
Amounts credited during 1930-31		151,683 11
Returned to original depositors or expended on their behalf	$ 190,415 11	
Transferred to Credit of Receiver-General as Refunds of Expenditure, Immigration and Colonization	1,247 27	
Transferred to credit of Receiver-General as Revenue: Casual Revenue, $6,604.60; Fines and Forfeitures $30,390.60; Chinese Revenue, $5,100..	42,095 20	
Transferred to Land Settlement Branch, Soldier Settlement Board, to be disbursed on behalf of settlers	6,198 71	
Remittance to Imperial Government of proceeds of sale of Hebridean Cottages	2,116 00	
Disposal of collections in excess of loans from Empire Settlement Scheme settlers who did not remain at housework or on farms: Canadian Government, credited to Empire Settlement vote, $284.80; Casual Revenue, $2,207.31; Imperial Government, $4,777.16; various steamship compapies, $1,002.75	8,272 02	
Disposal of amounts received from railway companies for unused rail fares issued to Empire Settlement scheme migrants: Casual Revenue, $19.28; Empire Settlement vote, $9.89; Imperial Government, $260.56	289 73	
Balance, March 31, 1931	303,851 70	
	554,485 74	554,485 74

IMMIGRATION AND COLONIZATION DEPARTMENT-Conc.
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION-Fin

Immigration Agents' Trust Accounts — Comptes fiduciaires des agents d'immigration
Cash Account — Compte de caisse

—	Halifax	St. John (City) — St-Jean (ville)	St. John (West) — St-Jean (ouest)	Quebec — Québec	Montreal — Montréal	Toronto	Winnipeg	Vancouver	Victoria
CREDITS									
Balances at credit of accounts April 1, 1930	$ 1,401 77	.....	$ 3,292 66	$ 200 00	$ 5,123 00	$ 2,785 00	$ 2,451 09	$ 11,214 56	$ 5,225 00
Amounts received during the year for bonds, special deposits, etc	27,269 31	$ 272 26	5,427 52	37,224 46	335,183 31	35,619 67	17,418 67	110,699 29	32,706 00
	28,671 08	272 26	8,720 18	37,424 46	340,306 31	38,404 67	19,869 76	121,913 85	37,931 00
DEBITS									
Refunded to depositors or expended on their behalf	8,396 53	.....	.....	7,200,00	235,548 26	14,690 65	11,808 23	82,973 57	24,606 03
Transferred to Immigration Dept., Ottawa	19,952 33	272 26	8,720 18	30,224 46	97,520 55	19,764 02	5,511 53	30,113 02	5,149 97
Balances, March 31, 1931	322 22	.....	.....	.....	7,237 50	3,950 00	2,550 00	8,827 26	8,175 00
	28,671 08	272 26	8,720 18	37,424 46	340,306 31	38,404 67	19,869 76	121,913 85	37,931 00

INDIAN AFFAIRS DEPARTMENT
DÉPARTEMENT DES AFFAIRES INDIENNES

Indian Commissioner's Greater Production Account
Compte du Commissaire des Indiens *re* intensification de la production

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Amount held by Commissioner, April 1, 1930	$ 26,973 93	
Receipts as detailed below	11,325 75	
		$ 38,299 68
Less—Disbursements as detailed below		33,123 43
Amount held by Commissioner on March 31, 1931		5,176 25

DETAILS — DÉTAIL

RECEIPTS — RECETTES

Greater Production Farm, Muscowpetung's Reserve—		
Sales: seed grain, $556.50; grain, 1930 crop, $3,124.40; old car, $20	3,700 90	
Interest allowed by bank on amount on deposit	481 60	
Refunds of amounts advanced in 1929-30: (See A.G. Report, Vol. I, p. 208) W. M. Graham, $100; Blood Indians, interest money, $4,500; File Hills Reserve, hay and oats, $1,433; Assiniboine Reserve, oats, $930.25; Sioux Reserve, hay, $180	7,143 25	
		11,325 75

DISBURSEMENTS — DÉBOURSÉS

Greater Production Farm, Muscowpetung's Reserve—		
Wages: foreman, $1,440; cooks, $596.35; teamsters and harvesters, $2,620.06; board of men, $980.98	5,637 39	
Supplies and Repairs: binder twine, $244.10; fuel, $243.80; lighting equipment, $67.99; repairs, $468.38; seed, $391.03; stable equipment and harness, $183.03; sundries, $56.18	1,654 51	
Automobile expenses: Ford car, $894.19 (less $450 allowance on old car); gasoline and oil, $452.15; repairs and storage, $343.98	1,240 32	
Miscellaneous: hail insurance premiums, $1,110; surrender money paid Indians (farm lease), $500; sundries, $62.54	1,672 54	
	10,204 76	
Surplus from previous years transferred to a special account in the Indian Trust Fund as authorized by section 94A of the Indian Act as amended 10th April, 1930	22,000 00	
Commissioner's House, Regina: fuel, $194.95; light and water rates, $244.11; repairs, $479.61	918 67	
		33,123 43
Excess of disbursements over receipts — Excédent des déboursés sur les recettes		21,797 68

INDIAN AFFAIRS DEPARTMENT-Con.
DÉPARTEMENT DES AFFAIRES INDIENNES-Suite

Indian Trust Fund — Fonds fiduciaire des Indiens

—	Dr.	Cr.
Balance at credit of Trust Accounts, April 1, 1930		$ 13,856,521 04
Interest on balance to March 31, 1931: 6 p.c. on $1,089,844.37; 5 p.c. on $12,766,676.67		703,724 49
Transfer from 1929-30 of amount at credit of Account No. 455, Soldier Settlement Board on March 31, 1930, $5,652.07; credit balance, 1929-30, 5c		5,652 12
Transfer of profits from Greater Production Farm Account		22,000 00
Grants to aid Trust Funds, paid from appropriations—		
Robinson Treaty Annuities, Account No. 26		3,500 00
Suppression of Liquor Traffic, Account No. 310		3,000 00
Grants from New England Society: Mohawk Institute, $4,861.22; Lytton Residential School, $6,805.70		11,666 92
Collections during the year—		
On account of land sales		108,432 85
Liquor fines		8,720 54
Rents		110,802 70
Sales of live stock		9,207 83
Timber dues and sales		78,466 77
Roadwork		35,165 26
Buildings, $5,167.28, Boats and nets, $1,951.29		7,118 57
Insurance and compensation for losses		21,723 27
Miscellaneous receipts		10,897 49
Repayments by Indians: loans, $37,956.55; seed grain advances and farming, $11,574.09		49,530 64
Deposits to Savings Account No. 201		30,519 46
Advance from Soldier Settlement Board for loans to Indian soldier settlers		10,000 00
Refunds of expenditure of previous years		5,713 15
Outstanding cheques of 1928-29 repaid by banks		1,149 92
Distribution to Indians: annuities, $24,157.30; interest moneys, $395,-848.81; land receipts, $48,150.08; rents, $38,560.69; timber receipts, $25,316.49; fire insurance and compensation for losses, $5,927.62	$ 537,960 99	
Expenditure—		
Band instruments	1,800 00	
Building material and repairs	135,073 85	
Enfranchisement	17,080 68	
Expenses *re* prevention of liquor traffic	21,428 64	
Farm equipment and machinery	56,380 88	
Farming operations, $8,676.36, Fencing, $10,107.05	18,783 41	
Fishing licences, nets, etc	2,489 06	
Light, water and telephone charges	3,337 09	
Live stock, $40,615.68, Medical and hospital care, $111,530.50	152,146 18	
Protection of timber, $11,218.26, Relief, $131,045.06	142,263 32	
Repairs to roads, bridges, etc	42,315 21	
Salaries and wages	60,183 26	
Seed grain, $20,634.28, Wells, $9,410.26	30,044 54	
Miscellaneous	36,523 89	
	719,850 01	
Loans to Indians	2,432 81	
Grants for maintenance: Mohawk Institute, $4,200; Lytton Residential School, $3,000	7,200 00	
Outstanding cheques paid	296 70	
Transfer to Soldier Settlement Board of amounts collected as repayments of loans to Indian soldier settlers	13,949 16	
Withdrawal by Indians from savings	41,327 68	
Transfer to 1931-32 of amount at credit of Account No. 455, Soldier Settlement Board on March 31, 1931	5,914 61	
Balance, March 31, 1931	13,764,581 06	
	15,093,513 02	15,093,513 02

NOTE — REMARQUE

The summarized statement of Capital and Interest Accounts for each Band is given in Volume II, Part "I", pages 51 to 69.

Un sommaire des comptes de capital et d'intérêts de chaque bande paraît dans le Volume II, pages I-51 à I-69.

INDIAN AFFAIRS DEPARTMENT-Conc.
DÉPARTEMENT DES AFFAIRES INDIENNES-Fin

Indian Affairs, "Special" Account — Affaires indiennes, Compte "spécial"

(Prairie Provinces Indian Fund — Fonds des Indiens des Provinces de l'ouest)

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 10,168 14
Advances:—		
Assiniboine Agency, oats	$ 930 25	
Birtle Agency, horses	300 00	
Blood Agency, erecting Indian houses	4,000 00	
File Hills Agency: erecting Indian houses, $2,344.86, (less $1,000 paid 1929-30, see A.G.'s report, page 210); hay and oats, $1,433.00	2,777 86	
Moose Mountain Agency, hay	60 00	
Pelly Agency, hay and shorts	230 00	
Portage la Prairie Agency, hay and oats	104 00	
Qu'Appelle Agency, hay, oats and shorts	2,107 70	
Touchwood, hay and oats	536 30	
Birtle Sioux, feed	20 00	
	11,066 11	
Repayments by Indians on account of advances:—		
Battleford Agency, $39.08; File Hills Indian Houses, unexpended balance of 1929-30 advance, 35c.; Portage la Prairie, $43; Qu'Appelle, $808.22; Saddle Lake, $52.41		943 06
Balance, March 31, 1931	45 09	
	11,111 20	11,111 20

NOTE — REMARQUE

The outstanding loans from this fund to Indians of the various agencies as at March 31, 1931 amounted to $57,813.94, as follows:—

Sur les prêts qui leur avaient été consentis à même ce fonds, les Indiens de différentes reserves devaient, le 31 mars 1931, un montant de $57,813.94 se répartissant comme suit:—

Assiniboine, $2,066.59; Battleford, $133.53; Birtle, $1,651.75; Blood, $15,081.32; Duck Lake, $587.30; File Hills, $16,150.01; Fisher River, $1,013.40; Griswold, $2,226.56; Moose Mountain, $3,588.90; Onion Lake, $63.83; Pelly, $6,597.79; Portage la Prairie, $1,174.79; Qu'Appelle, $1,675.09; Saddle Lake, $1,769.06; Touchwood, $3,870.67; Wood Mountain, $143.35; Birtle Sioux, $20.00. Total, $57,813.94.

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

School Lands Funds — Fonds des terres d'écoles
Trust Accounts — Comptes fiduciaires

—	Alberta	Manitoba	Saskatchewan
Balances, April 1, 1930	$ 257,822 68	$ 12,584 82	$ 240,632 89
RECEIPTS — RECETTES			
Collections on account of land sold, principal	63,746 52	14,261 80	84,406 11
Collections on account of land sold, interest	32,544 91	*884 03	93,526 45
Rentals, timber dues, etc	47,706 61	6,150 16	20,266 63
Interest on funds invested in Dominion 5 p.c. Debenture Stock	475,000 00	295,250 00	886,200 00
Interest at 5 p.c. on monthly balances	5,156 26	719 93	7,275 87
	624,154 30	*315,497 86*	*1,091,675 06*
	881,976 98	328,082 68	1,332,307 95
DISBURSEMENTS — DÉBOURSÉS			
Cost of management as detailed below	12,825 67	4,787 25	19,951 22
Payments to Provincial Treasurers of interest on debenture stock	475,000 00	295,250 00	886,200 00
Principal money invested in Dominion of Canda 5% debenture stock	257,000 00	12,000 00	240,000 00
	744,825 67	*312,037 25*	*1,146,151 22*
Balances, March 31, 1931	137,151 31	16,045 43	186,156 73
	881,976 98	328,082 68	1,332,307 95
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES, ET EN CAISSE			
Amount invested in Dominion of Canada, 5 p.c. debentures as at April 1, 1930	9,243,000 00	5,893,000 00	17,484,000 00
Debentures purchased during the year	257,000 00	12,000 00	240,000 00
Total securities held on March 31, 1931	9,500,000 00	5,905,000 00	17,724,000 00
Add—Cash on hand, March 31, 1931, as above	137,151 31	16,045 43	186,156 73
Total assets in debentures and cash, March 31, 1931			
Total de l'actif en obligations at argent, au 31 mars 1931	9,637,151 31	5,921,045 43	17,910,156 73

*Deduction

COST OF MANAGEMENT — FRAIS D'ADMINISTRATION

DETAILS — DÉTAIL

Salaries at Ottawa (Vol. II, page K—30)		$ 37,044 39
Travelling Expenses;—J. F. Drew, $36.26; R. B. Matheson, travelling expenses of staff, $488		524 26
Materials, Supplies, Repairs, etc.;—Erecting fence around abandoned coal mine		50 00
Printing and Stationery;—King's Printer, printing and supplies		563 86
Miscellaneous;—Advertising sales of lands, $1,509.56; R. B. Matheson, rentals of halls for sales, $187.50, telegrams, etc., $18.50; sundries, $99.93		1,815 49
Adjustment;—L. E. Turner, balance on hand March 31, 1930		13 50
		40,011 50
Less—Balances on hand March 31, 1930 (see A. G's Report 1929-30, page 212): R. B. Matheson, detailed above, $694, refunded in 1930-31, $1,306; W. T. Rollins, refunded in 1930-31, $18.70; L. E. Turner, refunded 1931-32, $13.50; D. B. Hangar, transferred to Dominion Lands, $415.16		2,447 36
		37,564 14
Charged as follows — Imputées comme suit		
Alberta School Lands Fund	$ 12,825 67	
Manitoba School Lands Fund	4,787 25	
Saskatchewan School Lands Fund	19,951 22	
	37,564 14	

INTERIOR DEPARTMENT-Conc.
MINISTÈRE DE L'INTÉRIEUR-Fin

Seed Grain and Relief Advances, Department of Interior
Avances pour grains de semence et secours, Ministère de l'Intérieur

—	Dr.	Cr.
Balance, April 1, 1930	$ 3,633,848 64	
Net collections during the year: principal, $78,510.85; interest, $39,662.66		$ 118,173 51
Transferred to Credit of Receiver General as "Interest on Investments"	39,662 66	
Balance, March 31, 1931		3,555,337 79
	3,673,511 30	3,673,511 30

NOTE — REMARQUE

The above balance of $3,555,337.79 is included in the Balance Sheet of the Public Accounts for 1930-31 as follows:—
La balance ci-dessus de $3,555,337.79, paraît comme suit dans le Bilan des Comptes publics de 1930-31:—

Schedule "D"—Miscellaneous Current Accounts	$ 2,426,508 29
Schedule "L"—Miscellaneous Investments (Non-Active)	1,128,829 50
	3,555,337 79

LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

Government Annuities Fund — Fonds des rentes viagères de l'État

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 20,612,250 38
Receipt on account of Immediate Annuities		2,650,505 56
Received on account of Deferred Annuities		992,842 59
Annuity payments returned and redeposited		1,679 35
Interest at 4% to March 31, 1930		843,374 00
Amount transferred from Consolidated Revenue Fund to maintain reserve, 1929-30		108,644 72
Payments under Annuity contracts	$ 1,849,413 11	
Premiums returned with interest	22,795 33	
Premiums returned without interest	30,133 41	
Balance, March 31, 1931	23,306,954 65	
	25,209,296 50	25,209,296 50

STATEMENT OF LIABILITIES FURNISHED BY ANNUITY BRANCH
ÉTAT DU PASSIF FOURNI PAR LE SERVICE DES RENTES VIAGÈRES

Net present value of outstanding contracts:—		
Immediate Annuities	10,313,299 00	
Immediate Annuities Guaranteed	3,754,671 00	
Immediate Annuities Last Survivor	3,705,453 00	
Deferred Annuities	5,795,471 00	
Total Liabilities — Total du passif		23,568,894 00
Balance at credit of Fund, March 31, 1931		23,306,954 65
Excess of Liabilities over Assets — Excédent du passif sur l'actif		261,939 35

MARINE AND FISHERIES DEPARTMENT
MINITÈRE DE LA MARINE ET DES PÊCHERIES

Decayed Pilots' Pension Fund — Fonds de pension des pilots invalides
Montreal Pilotage District — District de pilotage de Montréal

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 8,211 52
Contributions by pilots to Pension Fund		18,664 69
Interest on bonds held in Investment Account		5,447 50
Interest at 3 p.c. on cash balances		245 37
Received from redemption of Province of Quebec 6 p.c. Bonds, due June 1, 1930		4,000 00
Pensions paid to retired pilots and pilots' widows	$ 17,843 48	
Balance, March 31, 1931	18,725 60	
	36,569 08	36,569 08
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES, ET EN CAISSE		
Bonds held, April 1, 1930		107,000 00
Bonds redeemed, as above		4,000 00
Bonds held, March 31, 1931		103,000 00
Add—Cash on hand, as above		18,725 60
Total Cash and Bonds, March 31, 1931 Total en argent et en obligations au 31 mars, 1931		121,725 60

British Columbia Pilotage District, Pension Fund
District de pilotage de la Colombie Britannique, Fonds de pension

Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 7,152 39
Contribution from Pilotage Fund being 7 p.c. of gross revenue for year 1930-31		16,313 46
Interest on bonds held in Investment Account		202 50
Interest at 3 p.c. on cash balances		219 70
Purchase of an Immediate Last Survivor Annuity on the lives of Capt. John Calvin Foote and his wife, Mrs. Jane C. Foote	$ 8,393 00	
Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $9,000, at $100.50 and accrued interest for 174 days at 4½ p.c.	9,238 07	
Balance, March 31, 1931	6,256 98	
	23,888 05	23,888 05
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES, ET EN CAISSE		
Bonds purchased, as per Pension Fund Cash Account		9,000 00
Add—Cash on hand, as above		6,256 98
Total Cash and Bonds, March 31, 1931 Total en argent et en obligations au 31 mars, 1931		15,256 98

MARINE AND FISHERIES DEPARTMENT-Con.
MINISTÈRE DE LA MARINE ET DES PÊCHERIES-Suite

Pilotage District, Halifax — District de pilotage de Halifax
Trust Accounts — Comptes fiduciaires

—	Dr.	Cr.
PILOTAGE FUND — FONDS DE PILOTAGE		
Pilotage dues collected		$ 103,393 36
Transferred from Pilotage Fund 1929-30		7,239 13
Salaries and wages: pilots, $79,728.53; engineers and crews of pilot boats, $7,249	86,977 53	
Expenses of pilot boats: coal, $267.60; dockage, $180; oil and gasoline, $610.13; insurance premiums, $1,260; provisions, $5,175.48; repairs, $1,727.02; Marconi Radiophones with equipment, $3,427.89; sundries, $1,087.19	13,735 31	
Miscellaneous: board of pilots, $2,607.14; ferry and taxi service, $244.90; office expenses, $172.70; sundries, $325	3,349 74	
Repayment to Consolidated Revenue Fund on account of construction of pilot boat *Hebridean*, 4th instalment	1,400 00	
Contribution to Pension Fund	5,169 91	
	110,632 49	110,632 49
PENSION FUND — FONDS DE PENSION		
Balance at credit, April 1, 1930		$ 7,510 09
Contributions as per Pilotage Fund		5,169 91
Interest on bonds held in Investment Account		4,415 60
Interest at 3 p.c. on cash balances		115 69
Pensions paid to retired pilots and pilots' widows	3,656 50	
Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $6,500, at $98 and accrued interest from February 1 to June 17, 1930 at 4½ p.c.	6,478 99	
Balance, March 31, 1931	7,075 80	
	17,211 29	17,211 29
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES, ET EN CAISSE		
Bonds held, April 1, 1930		81,393 33
Bonds purchased, as per Pension Fund Cash Account		6,500 00
Bonds held, March 31, 1931		87,893 33
Add—Cash on hand, as above		7,075 80
Total Cash and Bonds, March 31, 1931 Total en argent et en obligations au 31 mars, 1931		94,969 13

MARINE AND FISHERIES DEPARTMENT-Con.
MINISTÈRE DE LA MARINE ET DES PÊCHERIES-Suite

Pilotage District, St. John, N.B. — District de pilotage de St-Jean, N.-B.
Trust Accounts — Comptes fiduciaires

—	Dr.	Cr.
PILOTAGE FUND — FONDS DE PILOTAGE		
Pilotage dues collected		$ 48,680 50
Salaries and Wages: J. C. Chesley, Supt. of pilots, $1,200; pilots, $32,088.24; engineers and crew of pilot boats, $2,125.55	$ 35,413 79	
Expenses of pilot boats: gasoline and oil, $712.24; insurance premiums, $1,162.50; provisions, $1,065.97; repairs, $1,454.92; sundries, $554.01	4,949 64	
Miscellaneous: expenses of pilot rooms	273 25	
Repayments to Consolidated Revenue Fund on account of pilot boats: *Monarchy*, final payment, $1,474; *Glooscap*, 1st instalment, $526	2,000 00	
Contribution to Pension Fund	6,043 82	
	48,680 50	48,680 50
PENSION FUND — FONDS DE PENSION		
Balance at credit, April 1, 1930		3,855 28
Contributions as per Pilotage Fund		6,043 82
Interest on bonds held in Investment Account		2,115 00
Interest at 3 p.c. on cash balances		63 33
Pensions paid to retired pilots and pilots' widows	5,935 03	
Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $1,000 at $98 and accrued interest from February 1 to June 17, 1930 at 4½ p.c	996 77	
Balance, March 31, 1931	5,145 63	
	12,077 43	12,077 43
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE		
Bonds held, April 1, 1930		41,000 00
Bonds purchased, as per Pension Fund Cash Account		1,000 00
Bonds held, March 31, 1931		42,000 00
Add—Cash on hand, as above		5,145 63
Total Cash and Bonds, March 31, 1931 Total en argent et en obligations au 31 mars 1931		47,145 63

MARINE AND FISHERIES DEPARTMENT-Conc.
MINISTÈRE DE LA MARINE ET DES PÊCHERIES-Fin

Pilotage District, Sydney — District de pilotage de Sydney
Trust Accounts — Comptes fiduciaires

—	Dr.	Cr.
PILOTAGE FUND — FONDS DE PILOTAGE		
Pilotage dues collected		$ 48,607 44
Salaries and wages: pilots, $35,410.85; bonus to pensioners, $200; engineer of pilot boat, $1,205	$ 36,815 85	
Travelling expenses of pilots	131 00	
Expenses of pilot boats: insurance premium, $280; gasoline and oil, $778.71; repairs, $447.47; sundry expenses, $825.99	2,332 17	
Miscellaneous: office expenses, telephones, $134.29; pilot station expenses, $240.52; sundries, $162.50	537 31	
Repayments to Consolidated Revenue Fund on account of construction: pilot boat *H. M. Whitney*, 8th instalment, $1,000; pilots' cooking house, 3rd instalment, $500	1,500 00	
Contribution to Pension Fund	7,291 11	
	48,607 44	48,607 44
PENSION FUND — FONDS DE PENSION		
Balance at credit, April 1, 1930		7,837 05
Contributions as per Pilotage Fund		7,291 11
Interest on bonds held in Investment Account		2,339 00
Interest at 3 p.c. on cash balances		141 28
Pensions paid to retired pilots and pilots' widows	2,631 66	
Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $7,000 at $98 and accrued interest from February 1 to June 17, 1930 at 4½ p.c	6,977 37	
Balance, March 31, 1931	7,999 41	
	17,608 44	17,608 44
SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE		
Bonds held, April 1, 1930		41,800 00
Bonds purchased, as per Pension Fund Cash Account		7,000 00
Bonds held, March 31, 1931		48,800 00
Add—Cash on hand, as above		7,999 41
Total Cash and Bonds, March 31, 1931 Total en argent et en obligations au 31 mars 1931		56,799 41

NATIONAL DEFENCE DEPARTMENT
MINISTÈRE DE LA DÉFENSE NATIONALE

Imperial Government Air Services Account
Compte du Gouvernement Impérial, services de l'aéronautique

—	Dr.	Cr.
Balance due by Imperial Government, April 1, 1930	$ 314 65	
Expended for supplies, travel, etc	14,752 57	
Received from Imperial Government on account of disbursements		$ 3,421 28
Balance, March 31, 1931		11,645 94
	15,067 22	15,067 22

Imperial Government Militia Services Account
Compte du Gouvernement Impérial, services de la milice

—	Dr.	Cr.
Balance due by Imperial Government, April 1, 1930	$ 77 00	
Expended for Stores, etc	2,585 47	
Received from Imperial Government on account of disbursements		$ 1,709 95
Balance, March 31, 1931		952 52
	2,662 47	2,662 47

Imperial Government Naval Services Account
Compte du Gouvernement Impérial, services de la marine

—	Dr.	Cr.
Balance due by Imperial Government, April, 1, 1930	$ 6,411 29	
Expended for pay and allowances, wages, travelling expenses, supplies, etc..	56,269 56	
Received from Imperial Government on account of disbursements		$ 51,735 42
Balance, March 31, 1931		10,945 43
	62,680 85	62,680 85

Military Estates, Fund No. 1 — Successions militaires—Fonds N° 1
Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit of beneficiaries, April 1, 1930		$ 121,437 91
Collections during the year credited to beneficiairies		7,878 46
Payments to beneficiairies	$ 16,112 32	
Amounts transferred to Military Estates Fund No. 2	215 12	
Balance, March 31, 1931	112,988 93	
	129,316 37	129,316 37

NATIONAL DEFENCE DEPARTMENT-Conc.
MINISTÈRE DE LA DÉFENSE NATIONALE-Fin

Military Estates, Fund No. 2 — Successions militaires—Fonds N° 2
Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit of beneficiaries, April 1, 1930		$ 14,757 68
Amounts transferred from Military Estates Fund No. 1		215 12
Interest at 5 per cent, received from Vote 318, Adjustment of War Claims		626 09
Disbursements made on account of beneficiairies	$ 3,380 64	
Balance, March 31, 1931	12,218 25	
	15,598 89	15,598 89

Militia and Defence Regimental Funds — Milice et Défense, Fonds régimentaire
Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 5,312 42
Final distribution to Provincial Boards of Trustees, based on residue of $5,312.42:		
Alberta, 7·752 p.c	$ 411 82	
British Columbia, 10·944 p.c	581 39	
Manitoba, 10·654 p.c	565 98	
New Brunswick, 4·072 p.c	216 32	
Nova Scotia, 5·549 p.c	294 79	
Ontario, 41·237 p.c	2,190 68	
Prince Edward Island, 0·739 p.c	39 26	
Quebec, 11·622 p.c	617 41	
Saskatchewan, 7·162 p.c	380 48	
Yukon Territory, 0·269 p.c	14 29	
	5,312 42	5,312 42

Re-Afforestation of Vimy Ridge — Reboisement de la crête de Vimy
Departmental Open Account — Compte spécial du Ministère

Balance of Advance of $16,999.99 made in 1924-25 to Canadian Battlefields Memorials Commission and deposited in the Bank of Montreal, Paris, France, realizing 303,904.04 Frs.
Solde d'une avance de $16,999.99 (F. 303,904.04), faite en 1924-25 à la Commission des Monuments des Champs de bataille et déposée à la Banque de Montréal, Paris, France

Balance at credit March 31, 1930	Frs.	38,500 89
Add—Interest to October 31, 1930		496 63
Balance, March 31, 1931	Frs.	38,997 52

Royal Military College Cadets' Fund — Collège militaire royal, Fonds des Cadets
Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit of Cadets, April 1, 1930		$ 14,476 08
Deposited during the year by parents of Cadets		57,512 51
Supplies, etc., furnished to Cadets	$ 57,103 98	
Refunded to Cadets on termination of course	1,316 97	
Balance, March 31, 1931	13,567 64	
	71,988 59	71,988 59

NATIONAL REVENUE DEPARTMENT
MINISTÈRE DU REVENUE NATIONAL

Income Tax Suspense Account — Compte provisoire de l'Impot sur le Revenu

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 7,600 00
Deposits received as security for costs in appeal cases		2,400 00
Deposits returned in full to appellants	$ 3,600 00	
Amounts withheld from deposits to cover Government's costs in appeal cases—credited to Casual Revenue	646 90	
Balance of deposits returned to appellants after retaining costs	553 10	
Balance, March 31, 1931, deposits *re* cases still pending	5,200 00	
	10,000 00	10,000 00

PENSIONS AND NATIONAL HEALTH DEPARTMENT
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

Board of Pensions Commissioners Special Account
Compte spécial de la Commission des pensions
MENNONITE FUND — FONDS DES MENNONITES

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 4,491 29
Cusick, Miss A. W., for funeral expenses of wife of pensioner Pte. Stanislaus Lamping	$ 212 00	
A. B. Gardiner and Company, for funeral expenses of child of late Pte. C. R. Hamilton	144 00	
Smith, Mrs. Maud M., for funeral expenses of child of late Sgt. George Smith	100 00	
Balance, March 31, 1931	4,035 29	
	4,491 29	4,491 29

Returned Soldiers' Insurance Fund
Fonds d'assurance des anciens combattants

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 7,968,686 26
Premium income		1,693,698 35
Death benefits recovered		17,568 95
Interest at 4 p.c. allowed on Fund		331,918 66
Advances under Sec. 10 of Act	$ 22,550 00	
Annuities paid	200,916 91	
Death benefits paid	141,472 00	
Disability claims paid	3,128 83	
Payments on surrendered policies	348,579 00	
Premiums refunded under Sec. 10 of Act	45,989 38	
Balance, March 31, 1931	9,249,236 10	
	10,011,872 22	10,011,872 22

PENSIONS AND NATIONAL HEALTH DEPARTMENT-Conc.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

Pensions and National Health Department, Fund No. 1
Ministère des Pensions et de l'Hygiène, Fonds N° 1

—	Dr.	Cr.
Balance at credit, April 1, 1930, representing War Service Gratuities, with accrued interest, held in trust for officers and men undergoing treatment		$ 160,154 01
Miscellaneous items deposited during year		1,096 80
War Service Gratuities paid to discharged patients with accrued interest	$ 1,550 02	
Balance, March 31, 1931	159,700 79	
	161,250 81	161,250 81

Pensions and National Health Department, Fund No. 2
Ministère des Pensions et de l'Hygiène, Fonds N° 2

—	Dr.	Cr.
Balance at credit, April 1, 1930, Pension Fund with accrued interest		$ 534,320 76
Deposited during the year to be expended on behalf of the pensioners or their families		488,126 86
Payments for benefit of pensioners and their families	$ 429,691 02	
Balance, March 31, 1931	592,756 60	
	1,022,447 62	1,022,447 62

POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

Guarantee Fund — Fonds de garantie

Administered by Postmaster General — Administré par le Ministre des Postes

—	Dr.	Cr.
Balance at credit of Fund in Post Office Savings Bank, April 1, 1930		$ 285,729 82
Interest at 3 p.c. to March 31, 1931, on balances at credit of Fund		8,364 03
Amount recovered on account of losses		938 73
Payments from Fund during year	$ 10,023 15	
Balance, March 31, 1931	285,009 43	
	295,032 58	295,032 58

PUBLIC PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

King's Printer, Printing Branch — Imprimeur du Roi, Imprimerie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1930			
Inventory, stock on hand	$ 344,156 33		
Amounts due by departments for work executed during 1929-30	306,921 84		
		$ 651,078 17	
Operations in 1930-31			
Salaries and wages		1,098,440 55	
Material and supplies	797,360 50		
Work executed outside Printing Bureau	456,449 44		
		1,253,809 94	
Printing and stationery, etc		23,042 72	
Miscellaneous expenses (Gratuity $303.33)		17,734 19	
Amounts paid and subsequently refunded		565 80	$ 565 80
		2,393,593 20	
Work executed for and charged to departments $2,409,-031.20, less $3,910.05, not paid during fiscal year			2,405,121 15
Work executed in 1929-30 and paid for in 1930-31			306,921 84
Sundry small sales			43 39
Transferred to: Stationery Branch, $823.30; Distribution of Parliamentary Documents, $548.87			1,372 17
			2,714,024 35
Excess of Revenue over Expenditure on operations of 1930-31 transferred to Casual Revenue		39,015 23	
Balance, March 31, 1931			
Stock on hand as per inventory	365,752 20		
Add—Due by departments for work executed	3,910 05		
			369,662 25
		3,083,686 60	3,083,686 60

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part T, pages 9 to 11.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 9 à 11.

PROFIT AND LOSS ACCOUNT — COMPTE DE PROFITS ET PERTES

YEAR ENDED MARCH 31, 1931
ANNÉE TERMINÉE LE 31 MARS 1931

Work executed for departments			
Paid for during year		$ 2,405,121 15	
Not paid for during year		3,910 05	
		2,409,031 20	
Sundry small sales, etc		43 39	
			$ 2,409,074 59
Deduct—			
Cost of Material — Coût du matériel			
Paper, printing material	$ 797,360 50		
Work executed outside Printing Bureau	456,449 44		
		1,253,809 94	
Add—Stock on hand, April 1, 1930		344,156 33	
		1,597,966 27	
Less—Stock on hand, March 31, 1931		365,752 20	
		1,232,214 07	
Salaries and wages	1,098,440 55		
Office printing and stationery	23,042 72		
Office and other expenses, $17,734.19, less: transferred to Distribution of Parliamentary Documents, $548.87; Advance Account, Stationery Branch, $823.30	16,362 02		
		1,137,845 29	
			2,370,059 36
Excess of Revenue over Expenditure transferred to Casual Revenue			
Excédent des revenus sur les dépenses, viré au revenu casuel			39,015 23

PUBLIC PRINTING AND STATIONERY DEPARTMENT-Conc.
IMPRIMERIE ET PAPETERIE DE L'ÉTAT-Fin

King's Printer, Stationery Branch — Imprimeur du Roi, Papeterie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1930			
Inventory, stock on hand	$ 127,952 00		
Amount due by Departments for Stationery supplied during 1929-30	130,322 05		
		$ 258,274 05	
Operations in 1930-31			
Salaries and wages		105,452 58	
Materials and supplies		1,230 950 90	
Printing and stationery		4,424 79	
Miscellaneous expenses		27,580 22	
Amounts transferred from Printing Branch		823 30	
Amounts paid and subsequently refunded		493 49	$ 493 49
		1,369,725 28	
Stationery supplied and charged to departments $1,405,589.48, less $1,013.95, not paid during the fiscal year			1,404,575 53
Stationery supplied departments in 1929-30 and paid for in 1930-31			130,322 05
Proceeds of sale of discarded typewriters, etc			6,956 42
			1,542,347 49
Excess of Revenue over Expenditure on operations of 1930-31 transferred to Casual Revenue		17,551 74	
Balance, March 31, 1931—			
Stock on hand as per Inventory	102,189 63		
Add—Due by departments for supplies	1,013 95		
			103,203 58
		1,645,551 07	1,645,551 07

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, part T, pages 11 to 15.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 11 à 15.

PROFIT AND LOSS ACCOUNT — COMPTE DE PROFITS ET PERTES

YEAR ENDED MARCH 31, 1931
ANNÉE TERMINÉE LE 31 MARS 1931

Stationery issued, due by Departments, paid for during year		$ 1,404,575 53	
Stationery issued, due by Departments		1,013 95	
		1,405,589 48	
Proceeds of sale of discarded typewriters, etc		6,956 42	
			$ 1,412,545 90
Deduct—			
Cost of goods sold — Prix des marchandises vendues			
Purchases	$ 1,230,950 90		
Freight, customs, etc	28,403 52		
		1,259,354 42	
Add—Stock on hand April 1, 1930		127,952 00	
		1,387,306 42	
Less—Stock on hand March 31, 1931		102,189 63	
		1,285,116 79	
Salaries and wages	105,452 58		
Office expenses	4,424 79		
		109,877 37	
			1,394,994 16
Excess of Revenue over Expenditure transferred to Casual Revenue Excédent des revenus sur les dépenses, viré au Revenu casuel			17,551 74

PUBLIC WORKS DEPARTMENT
MINISTÈRE DES TRAVAUX PUBLICS

Burrard Floating Dry Dock Pontoons — Ponton de la cale sèche de Burrard

Trust Account — Compte fiduciaire

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 12,746 18
Semi-annual instalments towards sinking fund to provide for renewal of pontoons (eleven and twelve)		2,381 86
Interest at 3 per cent, credited semi-annually		403 11
Balance, March 31, 1931	$ 15,531 15	
	15,531 15	15,531 15

Halifax Shipyards, Limited
Current Account — Compte courant

—	Dr.	Cr.
Balance, April 1, 1930	$ 900,000 00	
Eight annual instalment received		$ 50,000 00
Balance, March 31, 1931		850,000 00
	900,000 00	900,000 00

Roseau River — Rivière Roseau
Special Account — Compte spécial

—	Dr.	Cr.
Received from Province of Manitoba, as contribution towards cost of improving Roseau River		$ 33,286 89
Purchase of property required for river improvements: T. Balakum, $1,930; F. B. Rea, $1,360; Receiver for Rural Municipality of Stuartburn, $1,246.28; M. Renville, $1,458; M. Wallace, $1,116.85; payments under $1,000: $6,809.98	$ 13,921 11	
Burning over floodway, $146.55; dyking and improvements, $1,249.66	1,396 21	
Balance, March, 31, 1931	17,969 57	
	33,286 89	33,286 89

RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Intercolonial and Prince Edward Island Railways Employees' Provident Fund
Chemins de fer Intercolonial et de l'Ile du Prince-Edouard, Fonds de prévoyance des employés

—	Dr.	Cr.
Contributions to Fund by employees during year		$ 285,918 46
Statutory contribution to Fund under Section 4 of the Provident Fund Act		100,000 00
*Payments to increase minimum monthly allowance to $30		31,675 85
Special advances by Canadian National Railways to provide for meeting obligations		578,330 70
Retiring allowances and annuities paid during year	$ 956,358 53	
Refunds of contributions	22,620 53	
Proportion of following salaries:—		
Assistant Medical Officer and Staff	1,260 00	
Secretary	1,639 13	
Provident Fund Employees	12,472 45	
Medical examination of employees	412 00	
Stationery, telephone service and other costs of management	1,162 37	
	995,925 01	995,925 01

NOTE — REMARQUE

*Adjustment of payments according to fiscal year

Payments made from Vote 115, (1930-31) Jan. 1 to Dec. 31, 1930	$	32,061 46
Payments made from Vote 179 (1931-32) Jan. 1 to March 31, 1931		7,652 71
		39,734 17
Less—Payments made from Vote 115, Jan. 1 to March 31, 1930		8,058 32
		31,675 85

Railway Grade Crossing Fund — Fonds des passages à niveau

(Unless otherwise indicated the payments are 40 per cent of the cost)
(Sauf indication contraire, les versements sont de quarante p. 100 du coût)

—	Dr.	Cr.
Calgary (City of), Alberta: wigwags at Canadian Pacific Railway Crossings, at 11th Street West, $1,171.49, at 12th Street East, $1,315.71	$ 2,487 20	
Canadian National Railways—Improvements and protection at crossings—		
Prince Edward Island: Kinkora Station	485 02	
New Brunswick: Campbellton, Prince William Street, $670.19; Oromocto, Main Street, $526.92; Saint John, Gilbert's Lane, $229.71	1,426 82	
Quebec: Coaticook, Court Street, $405.61; Quebec City, Charlesbourg Road, $12,805.57	13,211 18	
Ontario: Arnprior, $117.79; Baden, $206.41; Beaverton East, $566.92; Bracebridge, $17,352.42; Canboro Township, Darling Road, $420.31; Cataraqui, $873.72; Courtland, $215.90; East Windsor, $897.85; Glasgow, $58.95; Guelph, Glasgow Street, $919.10; Hespeler, $253.18; Kitchener, Lancaster Street, $233.37, Queen Street, $293.26, Waterloo, Edward, Weber and Ahrens Streets, $2,714.87; North Bay, Jane Street, $539.09, John Street, $800.10; Ottawa, Bayswater Avenue, $712.43; Port Colborne, $490.24; South River, $973.70; Stoney Creek, Webster Side Road, $20,999.08; Wales, $130.62	49,769 31	
Saskatchewan, Fairholme	20 00	
Alberta: Edmonton-Wainwright Highway, South-east quarter section, Township 52, Range 23, West 4th Meridian	180 34	
Canadian Pacific Railway—Improvements and protection at Crossings—		
Quebec: Actonvale, $459.41; Cowansville, $2,625.23; Dragon, $283.53; Foster, $992.63; Rigaud, St. Antoine Street, $283.53, St. Francis Street, $283.53; Three Rivers, Laviolette Street, $659.09, St. Maurice Street, $18,745.14	24,332 09	

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Railway Grade Crossing Fund–Con. — **Fonds des passages à niveau**–Suite

(Unless otherwise indicated the payments are 40 per cent of the cost)
(Sauf indication contraire, les versements sont de quarante p. 100 du cout)

—	Dr.	Cr.
Ontario: Apple Hill, $1,514.98; Ayr, $577.92; Brampton, $1,628.57; Darlington Township, Lot 22, Concession 1, $675.42; Haldimand Township, Lots 16 and 17, Concession A, $671.54; Havelock Subdivision, mileage 80, $555.33; Kendry, $690.09; London, Asylum Drive, $1,071.02, Colborne Street, $1,071.02, Maitland Street, $1,071.03, William Street, $1,071.02; Milton, $351.04; Mountain Grove, $21.30; Oshawa, $638.65; Owen Sound Subdivision, Mileage 79.67, $557.52; Parry Sound Subdivision, Mileage 12.50, $62.42; Scarborough Township, Concession 4, Lots 2 and 3, $674.64; Streetsville, $1,351.63; Windsor, Dougall Avenue, $855.32, Tecumseh Road, $993.68; Woodbridge, $19,096.69; Woodstock, $615.36; York Township, Jane Street, $2,673.14	$ 38,489 33	
Manitoba: Bredenbury Subdivision, Milage 75·8	4,781 35	
Saskatchewan: Qu'Appelle	9,208 34	
Carrick (Township of) Ont.: cutting embankment, amount allowed	375 00	
Chapleau (Township of) Ont.: bridge over Can. Pac. Railway	21,559 67	
Coaticook (Town of), Que.: improving view at Court Street crossing of Can. Nat. Railways		86 80
Dominion Atlantic Railway Co., Kentville, N.S.: improving view at crossings: Kentville Subdivision, mileage 1·82, $139.45; Yarmouth Subdivision, mileage 14·6, $103.87		243 32
Esquimalt & Nanaimo Railway Co., Victoria, B.C.: improving crossing at mileage 7·1, North of Victoria, B.C.		53 38
Essex Terminal Railway Co., Walkerville, Ont.: flash light signals, Huron Church Line Road, Sandwich, Ont.		609 77
Great Northern Railway Co., St. Paul, Minn.: wigwag and bell at Venables Street Crossing, Vancouver, B.C.		713 08
Highways Department, Province of Nova Scotia: diversion of highway: Birchtown, $7,405.37; Conns Mills, $2,228.04; Dartmouth-Musquodoboit Subdivision, C.N.R., mileage 43·07 to 44.08, $12,179.77; French Village, $15,979.05; Hubleys' $18,973.93; Leitches Creek, $14,545.06; Upper Woods Harbour, $5,874.75		77,185 97
Kinsella (Municipal District of), Alta.: improving crossing between sections 3 and 4, Township 46, Range 10, West 4th Meridian, Alberta		280 76
Lake Erie & Northern Railway Co., Galt, Ont.: wigwag signal at Waterford, Ontario		534 10
London & Port Stanley Railway, London, Ont.: wigwag signal at South Pinafore Yard, St. Thomas		900 49
Melbourne (Township of), Que.: diversion of Melbourne-St. Hyacinthe highway near Gore Station, Quebec		27,666 07
Michigan Central Railroad, Detroit, Mich.: lightning flash and wigwag signals at crossings in Ontario: Attercliffe, 3 crossings, $1,783.56; Aylmer, 2 crossings, $1,353.15; Brownsville, $737.27; Buxton, 2 crossings, $1,200.40; Canfield, $606.33; Charing Cross, $763.79; Cornell, $599.52; Essex, 4 crossings, $2,805.91; Fargo, 2 crossings, $1,646.56; Fletcher, 2 crossings, $1,231.24; Hagersville, $575.92; Hawtrey, $749.35; Iona, $418.03; Kingsmill, $612.63; La Salette, $683.93; Lythmore, $311.30; Montague, $827.42; Mull, $811.11; Niagara Falls, $813.95; Pelton, 2 crossings, $1,780.70; Ridgetown, 2 crossings, $1,226.57; Ruscomb, $438.22; St. Thomas, 6 crossings, $2,260.44; Shedden, $834.67; Springfield, 2 crossings, $1,150.28; Stevensville, $914.53; Tilbury, 2 crossings, $1,650,30; Tillsonburg, $707.37; Townsend, $593.79; Welland, 3 crossings, $2,523.52; Windham, $537.93; Woodslee, $868.30		34,017 99
Olden (Township of), Ont.: Mountain Grove, improving Can. Pac. Ry. crossing		572 66
Père Marquette Railway Co., Detroit, Mich.: wigwag signals, Ontario: Harrow, $642.96; Kingsville, $586.56; Walkerville, $801.74		2,031 26
Public Highways Department, Province of Ontario: Fitzroy Township, highway diversion, Lots 9 and 10, Conc. 6, at Can. Nat. Ry. crossing, 30 per cent, $6,009.73; Cataraqui, improving Can. Nat. Ry. crossing, $1,182.15; Omemee, removing crossing of Can. Nat. Railway, $246.64; Shedden, improving view, P.M. Ry. crossing, $259.36; South March, highway diversion and subway, 20 per cent, $11,501.46		19,199 34
Public Works Department, Province of Alberta: Edmonton-Lloydminster Highway, diversion ,Townships 51 and 52, Ranges 13 and 14, West 4th Meridian, 30 per cent, $5,111.76; Edmonton-Wainwright Highway, elimination of 2 level crossings, S.W. quarter section, Tp. 52, Range 23, West 4th Meridian, $246.89		5,358 65

RAILWAYS AND CANALS DEPARTMENT-Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Fin

Railway Grade Crossing Fund-Conc. — Fonds des passages à niveau-Fin

(Unless otherwise indicated the payments are 40 per cent of the cost)
(Sau, indication contraire, les versements sont de quarante p. 100 du coût)

—	Dr.	Cr.
Public Works Department, Province of British Columbia: Abbotsford, overhead crossing, Great Northern Ry., $4,963.35; Lytton, improving crossing, Can. Pac. Ry. Mileage 94.46, $455.51; Gillespie Road, Vancouver Island, subway at crossing, Can. Nat. Rys., Mileage 21, $2,718.68; Kamloops, overhead crossing, Can. Pac. Ry., Mileage 23·83, 35 per cent, $7,615.45	$ 15,752 99	
Public Works Department, Province of New Brunswick: Aulac, highway diversion at Can. Nat. Rys. crossings, amount allowed	23,449 52	
Roads Department, Province of Quebec: highway diversions: St. Jerome, $481.83; St. Pierre de Verone and St. Armand, $10,370.75; Somerset North, $6,677.84; Wakefield Tp., Hull-Maniwaki Highway, $7,591.38.	25,121 80	
Three Rivers (City of), Que.: subway under Can. Pac. Ry. tracks, St. Maurice Street	77,756 25	
Toronto, Hamilton & Buffalo Railway Co., Detroit Mich.: wigwag signals and stop signs; Ontario: Brantford, $474.86; Fenwick, 2 crossings, $1,220.53; Hamilton, 8 crossings, $6,061.16	7,756 55	
Toronto Suburban Ry. Co., Toronto: wigwag signal, Lambton Mills, Ont.	540 27	
Toronto Terminals Railway Co., Toronto: construction of viaduct, expenditure 1925 to 1929, $8,022,525.83, amount allowed, $750,000, less previously reported, $600,000	150,000 00	
Wentworth (County of), Ont.: road diversion, Barton Township, Lot 2, Concession 6, amount allowed	3,257 95	
York (Township of), Ont.: Toronto, Jane Street Subway, widening sidewalk, erecting canopy over sidewalk and handrail	309 63	
Transferred from Consolidated Revenue Fund to meet above expenditures under provisions of Chap. 43, 18-19 Geo. V		$ 639,724 25
	639,724 25	639,724 25

Railway Grade Crossing Fund—Special Unemployment Relief
Fonds des passages à niveau—Secours spécial aux chômeurs

(Unless otherwise indicated the payments are 40 per cent of the cost)
(Sauf indication contraire, les versements sont de quarante p. 100 du coût)

—	Dr.	Cr.
Amount received from Unemployment Relief Funds, 1930-31		$ 500,000 00
Stratford (City of), Ont.: improving view at Canadian National Railway crossing, Erie Street	$ 32 96	
Balance, March 31, 1931	499,967 04	
	500,000 00	500,000 00

Railways and Canals—Suspense Account No. 1
Chemins de fer et Canaux—Compte provisoire N° 1

—	Dr.	Cr.
Balance at credit, April 1, 1930		$ 5,128 36
Unclaimed wage cheques deposited: A. Pelletier, $5.70; E. J. Walsh, $4		9 70
Cheques deposited in 1926-27 now claimed, M. Keeling	$ 152 70	
Balance, March 31, 1931	4,985 36	
	5,138 06	5,138 06

SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

Prisoners of War Funds — Fonds des prisonniers de guerre

—	Dr.	Cr.
Balance at credit, April 1, 1930, Funds belonging to Prisoners of War....		$ 6,005 73
Refunds to Prisoners of War of funds taken from them on their arrest....	$ 20 00	
Balance, March 31, 1931	5,985 73	
	6,005 73	6,005 73

Prisoners of War, Internment Operations, Earnings
Compte d'internement des prisonniers de guerre, Recettes

—	Dr.	Cr.
Balance at credit, April 1, 1930, Earnings of Prisoners of War		$ 22,845 97
Payments on account of wages earned during internment	$ 123 58	
Balance, March 31, 1931	22,722 39	
	22,845 97	22,845 97

SOLDIER SETTLEMENT BOARD
COMMISSION D'ÉTABLISSEMENT DES SOLDATS

Account No. 1, Soldier Land Settlement Loans
Compte N° 1, Prêts pour l'établissement des soldats colons

—	Dr.	Cr.
Balance, April 1, 1930, Loans Outstanding	$ 67,187,824 64	
Cash Loans to settlers: St. John, $4,345.91; Sherbrooke, $2,592.05; Ottawa, $864.25; Toronto, $16,364.43; Winnipeg, $37,117.83; Prince Albert, $47,847.47; Regina, $58,985.34; Saskatoon, $73,448.93; Calgary, $108,944.77; Edmonton, $136,152.22; Vancouver, $8,335.41; Vernon, $7,438.27; advance to Dept. of Indian Affairs for loans to Indian Settlers, $10,000, less cost of administration, $6,572; less charged to Account No. 5—Land Settlement Suspense, $54.10 (Vol. II, page Z—13)	505,810 78	
Advances in connection with farms for general land settlement: St. John, $6,902.39; Sherbrooke, $4,774.43; Ottawa, $208.74; Toronto, $14,116.56; Winnipeg, $39,518.89; Prince Albert, $20,670.46; Regina, $21,757.96; Saskatoon, $25,154.81; Calgary, $39,260.85; Edmonton, $64,901.95; Vancouver, $9,879.36; Vernon, $14,745.09 (Vol. II, page Z—13)	261,891 49	
Value of land acquired by purchase, sold on loan to soldier settlers, credited to Account 3—Land Settlement Purchased Lands	13,686 00	
Value of land acquired without purchase, sold on loan to settlers, credited to Account 4—Soldier Land Settlement, Assurance Fund	37,973 75	
Transfer to Account 2—General Land Settlement, of amount of loans to settlers under 3,000 Family Settlement Scheme		$ 275,403 14
Amount credited to Soldier settlers individual loan accounts and debited to Consolidated Fund, in accordance with the provisions of the Soldier Settlement Act of 1919, Sec. 67 and 68 Chap. 188 R.S.C. 1927: live stock reductions, $638, land revaluations, $995,640.81		996,278 81
Amount credited to Soldier settlers individual loan accounts and debited to Consolidated Fund in accordance with the provisions of Chap. 42, George V, 20-21: 30 per cent reduction of soldier settlers' indebtedness		8,598,703 94
Collections during year on account of loans, $1,884,900.12, less $642,910.30, representing interest, credited to Interest on Investments		1,241,989 82
Balance, March 31, 1931		56,894,810 95
	68,007,186 66	68,007,186 66

SOLDIER SETTLEMENT BOARD-Con.
COMMISSION D'ÉTABLISSEMENT DES SOLDATS-Suite

Account No. 2, General Land Settlement Loans
Compte N° 2, Prêts pour l'établissement sur des terres en général

—	Dr.	Cr.
Balance, April 1, 1930, Loans outstanding	$ 8,445,530 19	
Amount of loans to settlers under 3,000 Family and New Brunswick Settlement Schemes transferred from Account 1—Soldier Land Settlement loans	275,403 14	
Special advances, payments of insurance, cost of permanent improvements charged to land, etc., added to settlers loans (Vol. II, page Z—13)	114,065 33	
Value of lands acquired by purchase sold on loan to settlers under 3,000 Family Settlement Scheme, credited to Account 3—Land Settlement, Purchased Lands	1,450 10	
Amount credited to loan account of Soldier settler, T. Hine and debited to Consolidated Fund in accordance with the provisions of Chap. 42, George V, 20-21, being 30 per cent reduction of his indebtedness		$ 681 62
Repayments by settlers of special advances, etc., $153,639.82, less $57,195.05, representing interest, credited to Interest on Investments		96,444 77
Balance, March 31, 1931		8,739,322 37
	8,836,448 76	8,836,448 76

Account No. 3, Land Settlement, Purchased Lands
Compte N° 3, Établissement sur des terres. Achats de terres

—	Dr.	Cr.
Balance, April 1, 1930, Value of purchased lands in Board's hands	$ 77,693 95	
Improvements to purchased lands, added to value of land (Vol. II, page Z—13)	7 65	
Payment to Dept. of Interior to obtain title to S.W. ¼ 33-25-26 W. 1st Mer. against amount held in Account No. 5, Land Settlement Suspense (Vol. II, page Z—13)	489 05	
Cash deposit credited in error in 1929-30	100 00	
Value of purchased lands sold to soldier settlers, charged to Account 1—Soldier Land Settlement Loans		$ 13,686 00
Value of purchased lands sold to settlers under 3,000 Family Settlement Scheme, charged to Account 2—General Land Settlement Loans		1,450 10
Sale of water rights, Amiens Farm		711 35
Sales of right of way, Lens township		60 20
Cowesses Indian Reserve, share of crop on S. W. ¼ 3-17-5 W. 2nd Mer.		7 14
Saddle Lake Indian Reserve, sale of Unit No. 43		133 69
Balance, March 31, 1931		62,242 17
	78,290 65	78,290 65

Account No. 4, Soldier Land Settlement Assurance Fund
Compte N° 4, Fonds de garantie des soldats colons

—	Dr.	Cr.
Balance at credit, April 1, 1930, Value of lands acquired without purchase (Doukhobour lands, etc.,) sold to settlers on loan, as on that date		$ 699,665 88
Value of land acquired without purchase, sold on loan during fiscal year, charged to Account 1—Soldier Land Settlement Loans		37,973 75
Balance, March 31, 1931	$ 737,639 63	
	737,639 63	737,639 63

SOLDIER SETTLEMENT BOARD-Conc.
COMMISSION D'ÉTABLISSEMENT DES SOLDATS-Fin

Account No. 5, Land Settlement Suspense Account
Compte N° 5, Compte provisoire de l'établissement sur des terres

——	Dr.	Cr.
Balance at credit, April 1, 1930, held for disbursement on account of settlers		$ 329,971 64
Received in trust during the year, to be disbursed on behalf of individual settlers		756,303 76
Disbursed during the year on behalf of settlers, for stock, equipment, insurance, etc., (including $54.10, deducted from cash loans to settlers, account No. 1—Soldier Land Settlement Loans)	$ 927,382 93	
Balance, March 31, 1931, held for disbursements on account of settlers	158,892 47	
	1,086,275 40	1,086,275 40

Account No. 6, British Land Settlement Advances
Compte N° 6, Avances au Gouvernement britannique pour l'établissement sur des terres

——	Dr.	Cr.
Advances by Soldier Settlement Board to settlers under 3,000 Family and New Brunswick Settlement Schemes	$ 332,167 34	
Repayments by Imperial Government of advances to settlers		$ 332,167 34
Repayments by settlers on account of advances: principal $73,912.17, interest, $17,191.90		91,104 07
Remittances to Imperial Government of repayments by settlers	91,104 07	
	423,271 41	423,271 41

TRADE AND COMMERCE DEPARTMENT
MINISTÈRE DU COMMERCE

Canada Grain Act — Loi du Canada sur les grains
Advance Account — Compte d'avances

——	Dr.	Cr.
Advances outstanding, April 1, 1930: Calgary, $800.07; Edmonton, $236; Moose Jaw, $4; Port Arthur, $4,940.89; Saskatoon, $343.02	$ 6,323 98	
Advances to Board of Grain Commissioners to meet freight charges and weighing and inspection fees at the following Government Elevators: Calgary, $268,146.69; Edmonton, $276,962.49; Moose Jaw, $385,395.23; Port Arthur, $307,634.66; Saskatoon, $146,105.56	1,384,244 63	
Repayments by Board of Grain Commissioners on account of advances for following elevators: Calgary, $268,912.76; Edmonton, $276,934.99; Moose Jaw, $385,392.23; Port Arthur, $309,724; Saskatoon, $146,447.58		$ 1,387,411 56
Advances outstanding March 31, 1931: Calgary, $34; Edmonton, $263.50; Moose Jaw, $7; Port Arthur, $2,851.55; Saskatoon, $1		3,157 05
	1,390,568 61	1,390,568 61

MISCELLANEOUS STATEMENTS — ÉTATS DIVERS

Comparative Statement of General Arrears
État comparatif par Ministère des arrérages

Service	March 31, 1931 — 31 mars 1931	March 31, 1930 — 31 mars 1930	Increase — Augmentation	Decrease — Diminution
Agriculture	$ 20,628 16	$ 12,619 84	$ 8,008 32	
External Affairs	12,107 63	401 51	11,706 12	
Fisheries	240,743 40	129,012 67	111,730 73	
Immigration and Colonization—				
Detention Accounts	2,434 21	1,384 10	1,050 11	
Indian Affairs	19,685 88	4,930 89	14,754 99	
Insurance	322 48	512 60	.....	$ 190 12
Interior—				
Dominion Lands: Principal and Interest				
Saskatchewan—				
Pre-emptions	.....	2,047,787 37	.....	2,047,787 37
Purchased Homesteads	.....	98,810 19	.....	98,810 19
Pre-emption Sales (Old)	.....	1,197 19	.....	1,197 19
General Sales	.....	83,923 96	.....	83,923 96
Alberta—				
Pre-emptions	.....	961,887 59	.....	961,887 59
Purchased Homesteads	.....	36,473 25	.....	36,473 25
Pre-emption Sales (Old)	.....	567 69	.....	567 69
General Sales	.....	69,487 93	.....	69,487 93
Manitoba—				
Pre-emption Sales (Old)	.....	627 65	.....	627 65
General Sales	.....	17,831 29	.....	17,831 29
British Columbia—				
Purchased Homesteads	.....	6,382 92	.....	6,382 92
General Sales	.....	25,520 19	.....	25,520 19
Dominion Parks—				
Banff Park	7,246 65	8,631 33	.....	1,384 68
Jasper Park	573 17	667 65	.....	94 48
Yoho Park	71 02	46 25	24 77	
Riding Mountain Park	15 20	.....	15 20	
Waterton Lakes Park	1,590 75	1,621 00	.....	30 25
Kootenay Park	40 00	.....	40 00	
Mining Lands and Yukon—				
Coal Mining Leases	.....	188,404 97	.....	188,404 97
Coal Royalty Dues	.....	54,383 46	.....	54,383 46
Quarrying Leases	.....	101 04	.....	101 04
Tar Sands Leases	.....	7,391 80	.....	7,391 80
Petroleum and Natural Gas Leases	.....	1,120,818 31	.....	1,120,818 31
Dredging Leases	.....	2,737 30	.....	2,737 30
Alkali Leases	.....	3,495 21	.....	3,495 21
Timber and Grazing—				
Grazing Rentals	.....	57,002 38	.....	57,002 38
Timber Dues	.....	167,066 64	.....	167,066 64
Forestry	.....	16,930 43	.....	16,930 43
Ordnance and Admiralty Lands	8,414 94	8,690 93	.....	275 99
Topographical Surveys	492 34	383 21	109 13	
Seed Grain Advances, Interest	2,174,780 34	2,145,516 60	29,263 74	
	2,195,224 41	*7,134,385 73*		
Justice—				
Exchequer Court	24 60	24 60		
Supreme Court	130 15	80 15	50 00	
Penitentiaries	4,067 90	353 05	3,714 85	
	4,222 65	*457 80*		
Labour	1,239 18	1,239 18		
Marine	12,319 38	6,815 75	5,503 63	
Mines	93,921 80	93,889 34	32 46	

Comparative Statement of General Arrears-Conc.
État comparatif par Ministère des arrérages-Fin

Service	March 31, 1931 — 31 mars 1931	March 31, 1930 — 31 mars 1930	Increase — Augmentation	Decrease — Diminution
National Defence—				
Militia Services—				
Aid to Civil Power	$ 648,519 85	$ 648,519 85	$ 2,023 35	
Miscellaneous	103,385 66	101,362 31		
Naval Service	43 46	43 46		
	751,948 97	*749,925 62*		
National Revenue—				
Customs	54,496 33	56,806 24		$ 2,309 91
Excise	21,078 15	21,078 15		
	75,574 48	*77,884 39*		
Pensions and National Health—				
Soldiers' Civil Re-Establishment	462,340 49	402,095 18	60,245 31	
Health	120 00	2 50	117 50	
	462,460 49	*402,097 68*		
Post Office	28,791 99	29,556 42		764 43
Printing and Stationery—				
Canada Gazette	4,547 83	6,757 13		2,209 30
Voter's Lists	574 58	574 58		
Publications	4,902 47	6,313 30		1,410 83
	10,024 88	*13,645 01*		
Public Works—				
Minor Public Works	10,600 62	10,600 62		
Public Buildings and Rents	19,792 14	17,297 24	2,494 90	
Hamilton and Port Dover Road	18,391 08	18,391 08		
Bonner Property, Quebec	6,657 25	6,657 25		
Miscellaneous	1,231 47	1,231 47		
Slides and Booms—				
Ottawa District	64,951 00	64,951 00		
St. Maurice District	29,804 08	29,804 08		
Saguenay District	20 00	20 00		
Trent and Newcastle District	3,556 89	3,556 89		
Telegraph Lines	5,585 39	5,854 47		269 08
	160,589 92	*158,364 10*		
Railways and Canals—				
Canals	344,212 44	33,023 70	309,188 74	
Royal Canadian Mounted Police	18,766 18		18,766 18	
Secretary of State	32,988 76	30,101 05	2,887 71	
Trade and Commerce—				
Cullers Fees	37,432 79	37,432 79		
Motion Picture Bureau	884 19	422 24	461 95	
Commercial Intelligence Service	697 40		697 40	
Weights and Measures	135 25	63 90	71 35	
Canadian Government Elevators	360 44	378 32		17 88
Canada Grain Act	16,863 00	777 54	16,085 46	
Canadian Government Exhibition Commission	6,819 78	390 08	6,429 70	
	63,192 85	*39,464 87*		
Totals — Totaux	4,547,400 14	8,919,712 25	605,473 60	4,977,785 71

NOTE—On further information received from the departments adjustments were made of various amounts, shown in my last report as due on March 31, 1930. Outstanding advances are not included in the figures as at March 31, 1931 and are dealt with in the introduction. — REMARQUE—De nouvelles informations ayant été fournies par les Ministères, des ajustements furent faits relativement aux arriérés, donnés dans mon dernier rapport, comme dus le 31 mars 1930. Ces montants ne comprennent pas les avances inemployées, qui n'ont pas été remboursées, et elles font l'objet d'un chapitre de l'Introduction.

Statement of Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc.

États des intérêts courus sur prêts et avances aux chemins de fer, à la marine du Gouvernement, aux commissaires des ports, etc.

Service	1930-31	1929-30	Increase — Augmentation
Government Railways			
Canadian National Railway	$ 18,844,588 32	$ 15,798,472 86	$ 3,046,115 46
Canadian Northern Railway	198,881,364 53	180,411,109 01	18,470,255 52
Grand Trunk Pacific Railway			
Coupon Account	1,588,045 07	1,414,132 85	173,912 22
Guaranteed Interest Account	5,124,463 27	4,602,183 51	522,279 76
Receiver Account	26,498,144 54	23,752,294 80	2,745,849 74
General Account	29,161,594 89	27,626,120 67	1,535,474 22
3 p.c. Mortgage Bonds	9,153,178 00	8,160,378 00	992,800 00
Grand Trunk Railway	62,361,217 43	55,546,286 51	6,814,930 92
	351,612,596 05	*317,310,978 21*	*34,301,617 84*
Canadian Government Merchant Marine, Limited			
Shipbuilding	23,974,955 62	22,663,016 82	1,311,938 80
Loans	4,469,455 22	3,746,982 87	722,472 35
	28,444,410 84	*26,409,999 69*	*2,034,411 15*
Canadian National (West Indies) Steamships, Limited			
Ships transferred	53,499 59	24,633 81	28,865 78
Loans	53,158 54	3,677 27	49,481 27
	106,658 13	*28,311 08*	*78,347 05*
Harbour Commissions			
Quebec	11,747,900 64	10,826,805 62	921,095 02
Three Rivers	414,245 23	394,191 00	20,054 23
	12,162,145 87	*11,220,996 62*	*941,149 25*
Montreal Turnpike Trust	87,953 48	87,953 48	
Seed Grain, Saskatchewan Government	222,691 13	217,237 16	5,453 97
Totals — Totaux	392,636,455 50	355,275,476 24	37,360,979 26

NOTE—The above amounts of accrued interest calculated to January 1, 1931, were supplied by the Department of Finance — REMARQUE—Les montants ci-dessus des intérêts courus, établis jusqu'au 1er janvier 1931, furent fournis par le Ministère des Finances.

Comparative Statement of Principal outstanding on account of Indian Lands, Indian Trust Funds

État comparatif du capital dû, relativement aux terres des Indiens, Fonds fiduciaires des Indiens

Service	1930-31	1929-30	Increase — Augmentation	Decrease — Diminution
Indian Lands: Principal due				
Ontario				
Cape Croker	$ 392 37	$ 367 37	$ 25 00	
Deseronto	940 69	940 69		
Fort Francis	12,438 74	14,475 24		$ 2,036 50
Gore Bay	344 37	806 37		462 00
Manitowaning	1,062 00	1,419 02		357 02
Sault Ste. Marie	2,234 12	2,428 12		194 00
Sturgeon Falls	7,877 69	8,560 99		683 30
Thessalon		3,345 75		3,345 75
	25,289 98	*32,343 55*		
Quebec				
Maniwaki	319 24	319 24		
Ouiatchouan	1,773 57	1,773 57		
Temiscamingue	415 68	415 68		
	2,508 49	*2,508 49*		
New Brunswick				
Richibuctou	737 25	1,166 50		429 25
Ottawa				
Headquarters	1,563,849 67	1,587,913 04		24,063 37
Totals — Totaux	1,592,385 39	1,623,931 58	25 00	31,571 19

Loans, Subsidies and Grants, Allowances and Contributions by Departments
Prêts, subventions, allocations et contributions, par Ministère

—		Loans — Prêts	Subsidies — Subventions	Grants Allowances and Contributions — Allocations et contributions
Agriculture				
Allowances for Experimental Work	(c)			$ 2,000 00
Canadian Horticultural Council	(a)			8,000 00
Canadian Live Stock Co-operative Ltd., Toronto	(a)			15,000 00
Cold Storage Warehouses	(a)			277,607 30
Contributions to Empire Bureau	(a)			21,534 99
Dairying (including refrigeration on cars)	(c)			24,954 37
International Institute of Agriculture	(c)			7,500 00
International Institute of Refrigeration	(c)			582 25
Live Stock (Exhibitions, Feeder Shows, etc.)	(b)			511,201 51
Manitoba Horticultural Association	(c)			500 00
National Dairy Council	(a)			5,000 00
New Brunswick, on account of the amortization of the debt on the Short Course School at Fredericton, N.B	(a)			9,295 24
Pre-Cooling Plants for Fruit	(a)			20,000 00
Seed, Feed and Fertilizer Control (Seed Fairs, etc.), including Canadian Seed Growers Association, $13,000.00	(b)			98,733 28
World's Grain Congress	(a)			100,000 00
World's Poultry Congress	(a)			33,400 00
				1,135,308 94
External Affairs — Affaires Extérieures				
Canada's contribution towards the maintenance of the permanent secretariat of the League of Nations	(a)			184,169 73
Contribution towards a statue of General Wolfe erected in Greenwich by public spirited Canadians	(c)			486 67
League of Nations Society of Canada	(b)			2,250 00
				186,906 40
Finance — Finances				
Advances to Harbour Commissioners	(e)	$15,776,600 00		
British Empire Games held in 1930	(a)			5,000 00
Canadian Farm Loan Act				
Initial Capital	(e)	2,600,000 00		
Capital Stock	(e)	199,839 00		
Canadian General Council of Boy Scout Association	(a)			15,000 00
Canadian Government Merchant Marine Ltd.	(a)	834,210 89		
Canadian National (West Indies) Steamships Ltd.	(a)	992,730 62		
City of Ottawa	(e)			25,000 00
Dominion Council of Girl Guides	(a)			6,000 00
Farm Loan Bonds	(a)	300,000 00		
Federal District Commission	(e) (a)			599,359 42
Interparliamentary Union for Peace	(a)			400 00
L'Institut Nazareth de Montreal, to assist in work with the Blind	(a)			5,000 00
Montreal Association for the Blind	(a)			5,000 00
National Battlefields Commission	(e)			75,000 00
Relief of Fire Sufferers at Hebertville Station, Que.				5,000 00
Royal Astronomical Society	(a)			2,000 00
Royal Canadian Academy of Arts	(a)			2,500 00
Royal Mint	(e)			200,000 00
Royal Society of Canada	(a)			8,000 00
Subscriptions to the publications of the Empire Parliamentary Association	(a)			2,000 00
Subsidies—Grants to Maritime Provinces pending consideration of Provincial Subsidies	(a)		$ 1,600,000 00	
Subsidies to Provinces	(e)		17,435,736 12	
		20,703,380 51	*19,035,736 12*	*955,259 42*
Fisheries — Pêcheries				
Fisheries Exhibition, Lunenburg	(c)			2,000 00
Subsidies for fish collecting Service	(c)		106,157 73	
Immigration and Colonisation — Immigration et Colonisation				
British Immigration and Colonization Association	(d)			27,685 00
British Settlement Society of Canada	(d)			1,000 00
British Welcome and Welfare League	(d)			1,000 00

Loans, Subsidies and Grants, Allowances and Contributions by Departments-Con.
Prêts, subventions, allocations et contributions, par Ministère-Suite

—		Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Immigration and Colonization-*Conc.* — Immigration et Colonisation-*Fin*				
Canadian Women's Hostels	(*d*)			$ 15,100 00
Council for Social Service of the Church of England in Canada	(*d*)			1,000 00
Eastern Townships Immigration Society	(*d*)			500 00
Loans to settlers under Empire Settlement Scheme	(*a*)	$ 4,776 67		
Province of British Columbia, Boy's Training Farm	(*d*)			500 00
Province of Manitoba, Boy's Training Farm	(*d*)			1,950 00
Province of New Brunswick, Contribution towards Repatriation Work	(*d*)			2,102 67
Province of New Brunswick, Cossar Boys' Training Farms	(*d*)			500 00
Province of Nova Scotia Boys' Training Farm	(*d*)			990 00
Province of Ontario, Vimy Ridge Training Farm	(*d*)			3,370 00
Province of Quebec, Department of Colonization, Mines and Fisheries	(*d*)			50,000 00
Province of Saskatchewan, Boys' Training Farm	(*d*)			1,350 00
Salvation Army	(*d*)			7,420 00
Training Hostels for domestics in Great Britain	(*d*)			5,200 00
United Church of Canada Immigration Committee	(*d*)			1,000 00
		4,776 67		*120,667 67*
Indian Affairs — Affaires Indiennes				
Grant for Road Construction	(*a*)			2,000 00
Grants to Exhibitions and Fairs	(*b*)			1,635 00
Grants to Hospitals and Churches	(*b*)			36,240 00
Indian Education (grants to schools, etc.)	(*b*)			1,254,442 34
Suppression of Liquor Traffic	(*a*)			3,000 00
				1,297,317 34
Interior — Intérieur				
Alpine Club of Canada	(*a*)			1,000 00
Canadian Forestry Association	(*a*)			4,000 00
Mrs. E. B. Hutcheson as Matron	(*a*)			1,200 00
N.W. Territories, Schools	(*b*)			12,487 50
N.W. Territories, Hospitals	(*b*)			10,498 50
N.W. Territories, Fort Simpson Hospital	(*a*)			20,000 00
Wild Life Conservation	(*a*)			5,000 00
Yukon, Bounty on Wolves and Coyotes	(*a*)			12,368 32
Yukon, Local Council	(*a*)			45,000 00
Yukon Roads	(*a*)			80,500 00
				192,054 32
Justice				
Canada Law Library, London, Eng.	(*a*)			350 00
School Grants, Dorchester and Manitoba Penitentiaries	(*c*)			2,912 50
				3,262 50
Labour — Travail				
Canadian National Safety League	(*a*)			10,000 00
Old Age Pensions	(*e*)			5,658,142 52
Grants to Provinces, Employment Offices	(*e*)			150,000 00
Technical Education Act, Chap. 193, R.S.C., 1927	(*e*)			391,397 05
				6,209,539 57
Legislation — Législation				
Canadian National Railways, subsidy for Parliamentary Restaurant	(*c*)		$ 15,000 00	
Marine				
Miscellaneous services relating to Navigation and Shipping	(*c*)			500 00
Scientific purposes: Queen's University, $500; McGill University, $500	(*a*)			1,000 00
Subsidies for wrecking plants	(*a*)		70,000 00	
			70,000 00	*1,500 00*

Loans, Subsidies and Grants, Allowances and Contributions by Departments-Con.
Prêts, subventions, allocations et contributions, par Ministère-Suite

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Mines			
Canadian Institute of Mining and Metallurgy (a)			$ 3,000 00
Domestic Fuel Act of 1927 (e)			6,202 61
Imperial Institute (a)			12,848 00
Subventions on Canadian Coal to St. Lawrence River ports (a)		$ 513,662 49	
		513,662 49	*22,050 61*
National Defence — Défense nationale			
Adjustment of War Claims: Medical Museum, McGill University (c)			300 00
Air Services: Messes and Libraries, and Flying Clubs. (c)			30,181 60
Dominion Rifle Association (c)			1,000 00
Engineer Service: Maintenance of Long Branch Rifle Range (c)			3,500 00
Non-Permanent Active Militia: Rifle Associations, Bands, Officers' libraries, etc (b)			114,141 00
Permanent Force: Bands, Libraries, Messes, etc (c)			7,169 46
R.M. College: Messes and Library (c)			350 00
United Service Institute, Vancouver Island (c)			100 00
			156,742 06
Pensions and National Health — Pensions et Hygiène			
Association des medecins de Langue Francaise de l'Amerique du Nord (a)			5,000 00
Canadian Council on Child Welfare (a)			10,000 00
Canadian Dental Hygiene Council (a)			5,000 00
Canadian Medical Association (a)			20,000 00
Canadian National Committee for Mental Hygiene (a)			20,000 00
Canadian National Institute for the Blind (a)			20,000 00
Canadian Social Hygiene Council (a)			20,000 00
Canadian Tuberculosis Association (a)			25,000 00
Dominion Executive Council of the Canadian Legion British Empire Service League (a)			10,000 00
International Bureau of Public Hygiene (c)			603 12
Last Post Fund (a)			30,000 00
Marine Hospitals (Sailors' Institutes and Hostels) (b)			2,600 00
Rev. Sister Sormany, Tracadie (c)			5,000 00
St. John Ambulance Association (a)			5,000 00
Venereal Diseases (Provinces) (c)			96,639 96
Victorian Order of Nurses (a)			10,000 00
			284,843 08
Public Works — Travaux publics			
Grand Anse and Maisonette Telephone Line, allowance for maintenance (e)			225 00
Subsidies to Dry Docks (e)		588,921 34	
Telegraph Line, Prince Edward Island to Mainland (a)		6,946 66	
Timiskaming Telephone Line, allowance for operation (c)			1,750 00
		595,868 00	*1,975 00*
Railways and Canals — Chemins de fer et Canaux			
Maritime Freight Rates Act, Payments to Railway Companies (a)			10,327,456 86
Royal Canadian Mounted Police — Gendarmerie à cheval			
Chief Constables' Association of Canada (a)			500 00
Officers' and Sergeants' messes, Regina and Vancouver (c)			400 00
			900 00
Secretary of State — Secrétariat d'État			
Protection of Industrial Property (b)			843 97
Protection of Literary and Artistic Works (b)			248 68
			1,092 65

Loans, Subsidies and Grants, Allowances and Contributions by Departments-Conc.
Prêts, subventions, allocations et contributions, par Ministère-Fin

—		Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Soldier Settlement Board — Commission d'établissement des Soldats				
Loans to British settlers	(a)	$* 115,515 43		
Loans to soldier settlers	(a)	819,362 02		
		† *934,877 45*		
Trade and Commerce — Commerce				
British and Foreign News Service	(a)	.....	.....	$ 32,000 00
Canadian Society of Technical Agriculturists 1930 and 1931	(c)	.....	.....	2,000 00
E. M. Walker, to assist in publication of book	(c)	.....	.....	100 00
International Bureau of Weights and Measures (Canada's contribution for 1929-30)	(c)	.....	.....	768 14
International Customs Tariff Bureau	(a)	.....	.....	1,588 98
International Research Council	(c)	.....	.....	800 00
Mail Subsidies and Steamship subventions	(a)	.....	$ 1,317,782 25	
			1,317,782 25	*37,257 12*
Totals — Totaux		21,647,811 30	21,654,206 59	20,936,133 54

† Includes value of land of $53,109.85 — Comprend la valeur des terres $53,109.85.

* Does not include $275,403.14, value at which lands held by Soldier Settlers were transferred to migrants — Ne comprend pas $275,403.14, montant auquel les terres des soldats colons furent transférées aux immigrants.

(a) Specific Vote — Vote spécial.

(b) Mentioned in Estimates but amount not specified — Mentionné dans le budget sans que le montant en soit spécifié.

(c) Not mentioned in Estimates: paid out of general vote — N'est pas mentionné dans le budget; payé à même le crédit général.

(d) Mentioned in Estimates as being subject to authorization by Governor General in Council, but amount not specified — Mentionné dans le budget comme devant être autorisé par le Gouverneur Général en son Conseil, mais le montant n'est pas spécifié.

(e) Statutory — Statutaire.

See also remarks in Chapter "Miscellaneous Statements" of the Introduction to this Report — Voir également dans l'Introduction de ce rapport les remarques paraissant au Chapitre "États divers'.

Legal Expenses, Disbursements and Taxed Costs
Frais judiciaires, déboursés et frais taxés

Summary of Payments made during 1930-1931 by all Departments
Sommaire des paiements faits par tous les Ministères, en 1930-1931

Legal Expenses and Disbursements Frais judiciaires et déboursés	
Adam, G., Montreal	$ 2,899 96
Addy, J. J., Toronto	62 40
Ahern, J. G., Montreal	247 00
Andrews, Andrews, Burbidge & Bell, Winnipeg	5 00
Andrews, J. B., Emerson	28 35
Anger, H. D., Toronto	182 62
Angers & Delage, Montreal	53 00
Anglin, E. A., Ottawa	10 00
Archer & Stanley, Wembley	24 95
Archibald, J. R., Kamloops	158 89
Archibald, M. B., Halifax	1,075 10
Arundel, H. A., Stonewall	46 37
Atkinson, F. G., Battleford	11 18
Atkinson, R. E., Glenella	211 30
Badeaux, P. A., Montreal	27 00
Baillargeon, Belleau & Fortier, Quebec	14 00
Baillargeon, Lucien, notary, Huntingdon	80 85
Baker, C. E., Prince Albert	48 20
Baldwin & Hurlburt, Vegreville	20 00
Ball, R. N., Woodstock	10 00
Banks, J. G., Kamloops	39 89
Baril, D., Montreal	50 00
Barss, W. de W., Halifax	75 00
Bastien, J. M., Montreal	47 00
Bates, A. D., Lanigan	81 50
Baxter, Lewin & Carter, St. John	410 00
Bayard, A., Montreal	21 00
Beaton, W. J., Toronto	45 00
Beauchamp & Loranger, Hull	93 00
Beaudoin, E., Sherbrooke	499 30
Beaudoin, R., St. Joseph de Beauce	7 00
Beaudoin, Yvain, Montreal	8 00
Beaulieu, Gouin, Mercier & Tellier, Montreal	370 00
Beaulieu, M. L., Quebec	163 40
Beauregard, Elie, Montreal	11,269 44
Beauregard, Elzear, Montreal	75 90
Beauregard, L., Montreal	52 00
Begg & Hayes, Swift Current	164 24
Belair, J. P., Hull	20 00
Belfry, Stratton & Courtice, Toronto	10 00
Bell & MacLean, Allison	25 75
Bell, M. M., Summerside	60 00
Benard, L. W., Winnipeg	22 85
Bench, J. J., St. Catharines	825 49
Bennett, C. V., Stettler	3 45
Bennett, W. K. & Co., London, Eng.	157 60
Bergeron, T. L., Roberval	70 95
Bernard & Bernard, Montreal	88 75
Bernard, R., Montreal	80 90
Bernier, A., Winnipeg	127 10
Bertrand & Co., Montreal	75 95
Bertrand, C. A., Montreal	435 10
Bertrand, Guerin, Goudreault & Garneau, Montreal	115 00
Bertrand, Louis, Hull	12 25
Berube, L., Riviere du Loup	560 00
Bienvenue, V., Quebec	362 20
Biggar, O. M., Ottawa	7,542 65
Biron & Poirier, Montreal	32 00
Biron, F. X. A., Montreal	17 00
Bissett, F. W., Halifax	381 00
Blackwood, H. P., Winnipeg	20 00
Boileau, L. J., notary, Montreal	96 65
Boisvert, J. W., Joliette	3 50
Bolduc, R., St. Georges de Beauce	93 40
Boswell, C. M., Winnipeg	25 00
Bouffard & Godbout, St. Joseph de Beauce	$ 37 20
Bouffard, P. H., St. Joseph de Beauce	447 30
Boulton, L. C., Russell	155 15
Bourassa, R., Montreal	226 50
Bourgeois, Belanger & Dubeau, Joliette	40 00
Bourget, A., Quebec	84 00
Bourne & DesBrisay, Vancouver	10 00
Bousquet, J. B., St. Hyacinthe	424 95
Bowles, W. F., Sweetsburg	483 93
Boyer, A., Montreal	254 00
Brady, G. R., North Bay	15 00
Brais, F. P., Montreal	5,598 93
Brais & Garneau, Montreal	78 00
Brasset, M., Percé	108 04
Brewster, W. S., Brantford	120 00
Broadfoot, S. Rupert, Ottawa	30 00
Brossard, A., Montreal	147 00
Brossoit, N. E., Valleyfield	533 25
Brown & Woodburn, Vancouver	147 02
Brown, A. C., Timmins	100 00
Brown, F. M., Saskatoon	2 50
Brown, K. L., North Sydney	22 50
Brown, Montgomery & McMichael, Montreal	465 96
Brown, W. C., Tillsonburg	415 08
Bruchesi & Archambault, Montreal	103 00
Brunet, N., notary, Montreal	141 60
Bryan, G. J., Stoney Plain	185 80
Buchanan, G. E., Sudbury	8 41
Buckley, J. F., St. Paul de Metis	9 92
Bullen, J. M., Toronto	190 70
Bumbray, J. E. C., Montreal	92 85
Burchell, Smith, Parker & Fogo, Halifax	6,909 83
Burnet, F. L., High River	1 00
Burns, W. D., St. Catharines	414 05
Burson & Johnston, St. Catharines	325 98
Butler, E. J., Belleville	1,223 69
Byers, D. R., Fort William	20 16
Byrne, J. R., Liverpool	2,924 61
Cabana, C. C., Sherbrooke	141 50
Cairns, L. Y., Edmonton	15 00
Caisse, L. P., Montreal	12 90
Callaghan, F. W., Toronto	70 00
Cambray, J. A., Cap de la Madeleine	7 96
Cameron, D. A., Sydney	2,324 47
Cameron, Gordon A., Victoria	20 00
Cameron, J. A. C., Toronto	70 00
Cameron, J. J., Liverpool	6 00
Cameron, W. F., Davidson	160 23
Camirand, R., Montreal	15 00
Campbell & Maulson, The Pas	131 60
Campbell, A. C., Winnipeg	424 53
Campbell, T. A., Summerside	139 40
Campney & Waind, Vancouver	34 37
Card, W. D., Portage la Prairie	60 00
Carrick, Cecil, Toronto	10 00
Case, C., Toronto	10 00
Case, T. H., Kelvington	108 00
Casewell, L. G., Drumheller	208 64
Casgrain & Caron, Rimouski	361 81
Cassels, Brock & Kelly, Toronto	126 80
Chabot, V., St. Hyacinthe	75 74
Chagnon, J. A. D., notary, Three Rivers	5 85
Chalmers, J. H., Virden	27 45
Charest, J. A. P., Ste. Anne de la Perade	5 00
Chasse, P. A., St. Johns	20 00
Chauveau, Rivard & Blais, Quebec	261 79

Legal Expenses, Disbursements and Taxed Costs-Con.
Frais judiciaires, déboursés et frais taxés-Suite

Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

Chipman, A. L., Yarmouth	$ 40 00
Chisholm, A. G., London	300 42
Chisholm, Wm., Antigonish	225 70
Choquette, F., Quebec	18 00
Christie, K. A., Toronto	453 73
Church, H. B., Orangeville	25 86
Clairmont, E. W. & Co., Gravenhurst	5 00
Clark, H. W., Strathclair	67 77
Clearihue & Straith, Victoria	50 00
Clement, W. P., Kitchener	7 00
Clermont, A., notary, St. Vincent de Paul	61 60
Cliche, L. P., Lac Megantic	16 06
Coady, J. M., Vancouver	10 00
Code, H. M., Ottawa	50 00
Coderre, C., Montreal	54 00
Coffey & McDermott, Toronto	18 00
Coleman, D. B., Welland	40 00
Colgan, H. W., Vancouver	45 00
Collins, A. B., Belleville	22 60
Colquhoun, M. M., Penticton	78 40
Comeau, L., Three Rivers	22 00
Compton, T. L., Summerside	60 00
Conant & Annis, Oshawa	20 37
Conant, G. D., Oshawa	11 36
Congdon, Campbell & Meredith, Vancouver	1,556 58
Conroy, F. R., North Battleford	21 35
Cooke, B. L., Taber	61 93
Cooper, W. M., Sturgeon Falls	134 20
Corkery, J. R., Peterborough	5 00
Cormier, C., Montreal	70 00
Costello, T. M., Renfrew	25 00
Cote, Robert, Quebec	33 00
Coughlin, C. A., Calgary	10 00
Courchesne, L., Montreal	20 00
Cowan & Cowan, Vancouver	5 00
Craig, Herbert V., Kelowna	38 00
Craig, J. H., Gore Bay	55 82
Craig, Ladner & Co., Vancouver	10 00
Crankshaw, J., Montreal	2,827 21
Crawford, J. G., Gladstone	13 40
Creagh, A. R., Vancouver	175 80
Crepeau, H., Montreal	49 25
Cumming, R. D., Haileybury	33 30
Cunningham & Smith, Kingston	20 00
Curran, L. E., Montreal	20 00
Currie, L. D., Glace Bay	819 16
Curtin & Grant, Regina	158 37
Dale, L., Georgetown	46 00
Daly, E. J., Ottawa	1,805 13
Dalzell, John Bell, Galt	5 00
Dancy, L. E., Goderich	518 91
Danis & Danis, Cornwall	21 25
Davidson & Davidson, St. Thomas	5 26
Davidson, A. L., Middleton	40 00
Davidson, J. B., St. Thomas	4 45
Davidson, J. F., Winnipeg	269 34
Davis & Davis, Prince Albert	39 42
Davis, Fraser & Davis, Prince Albert	30 00
Davis, A. G., Brampton	20 00
Davison & Forsyth, Halifax	434 82
Day, Ferguson & Co., Toronto	140 30
Day, J. E., Toronto	398 68
Deacon, T. R., Toronto	20 00
De Blois, R., Quebec	31 10
Dechene, Choquette & de Guise, Quebec	312 25
De Guise, P., Quebec	74 00
Delage, V., Montreal	50 00
Demers, Demers, Pratte & Germain, Quebec	3,233 88
Denton & Denton, Toronto	$ 1,245 65
Desbois, D. L., Montreal	42 00
Desilets & Durand, Three Rivers	10 00
Desjardins, J. B., Rimouski	57 30
DesRoches, S., Charlottetown	19 51
Dessaulles, Garneau & Hebert, Montreal	35 00
Dessaulles, C., Montreal	30 00
Dickey, H. B., Melville	35 00
Dilfenbaker, J. G., Prince Albert	12 00
Diner, L., Montreal	218 00
Dingwall, R., Rosetown	7 93
Dion, J. A., St. Felicien	75 50
Dionne, A. J., Edmundston	25 50
Disbery, D. C., Saskatoon	10 00
Doerr & Guggisberg, Regina	24 95
Doherty, Rt. Hon. Chas. J., Montreal	4,220 40
Doiron, A., Vonda	199 28
Donaghy, D., Vancouver	847 95
Dorais, J. A., Notary, New Carlisle	117 97
Dorion & Dorion, Quebec	98 25
Dougherty, C. L., Fredericton	23 90
Douglas & Chew, Glace Bay	10 00
Douglas & Douglas, Toronto	78 45
Dowdall, E. B., Kitchener	38 25
Drolet & Tardif, Montmagny	518 55
Drouin, Paul, Quebec	20 00
Dubienski, B. B., Winnipeg	74 39
Dubienski & Popp, Winnipeg	77 70
Dubuc & Campbell, Winnipeg	929 35
Ducharme, C. R., La Tuque	71 55
Duchemin, H. P., Sydney	131 00
Dufresne, A., Montreal	152 00
Dugas, M., Montreal	1,286 00
Duggan & Gibson, Toronto	40 00
Dunbar, E. A., Calgary	76 10
Duncan, L., Toronto	50 00
Dunlop, W. C., Windsor	54 99
Dunn, W. F., Moosejaw	125 65
Dupuis, L. A., Notary, Ste. Anne de la Pocatiere	103 95
Dutil, L., St. Georges de Beauce	400 10
Dysart, A. A., Buctouche	55 75
Eager, M. W., Grande Prairie	15 00
Easton & Wilson, Leamington	52 25
Easton, W. T., Leamington	52 00
Ebbs, F. S., Oshawa	88 42
Edgar, S. H., Buchanan	151 80
Edwards, H., Stonewall	40 00
Eggertson, A. G., Wynyard	64 30
Elliott, E. L., Assiniboia	20 50
Elliott, Hume, McKague & Anger, Toronto	242 90
Elliott, W. S., Neudorf	43 95
Emard, C., Montreal	55 00
Ericksen, Brown & Crawford, Toronto	20 00
Esnouf, G., Quebec	350 00
Estey, J. W., Saskatoon	50 00
Ewart, Scott, Kelley & Kelley, Ottawa	7,003 47
Ewen, John, Chilliwack	35 10
Fafard, R., Matane	59 60
Fahrni, S. H., Gladstone	24 75
Fairweather, J. H. A. L., St. John	20 00
Farmer, M. A., Charlottetown	20 00
Farris, Farris, Stultz & Sloan, Victoria	2,313 73
Fasken, Robertson, Aitchison, Pickup & Calvin, Toronto	736 19
Fauteux, G., Montreal	15 00
Fauteux, J., Montreal	147 00
Feeney, G. T., Bathurst	87 00
Ferguson, J. P., Trochu	2 00

Legal Expenses, Disbursements and Taxed Costs—Con.
Frais judiciaires, déboursés et frais taxés—Suite

Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1931-1931—Suite

Ferguson, W. G., Minnedosa	$	117	90
Ferland, C. E., Joliette		10	00
Findlay & Findlay, Carleton Place		75	00
Findlay, Geo. H., Carleton Place		25	00
Finkelstein, M. J., Winnipeg		0	92
Fisher & MacDonell, Winnipeg		610	00
Fisher, W. E., Prince Rupert		72	00
Fitch, I. F., Calgary		822	44
Fitzpatrick, H. K., New Glasgow		160	00
Flannery, W. M., North Bay		311	98
Flavin, G. P., Halifax		530	00
Flynn, Arthur, Morrisburg		113	60
Flynn, W. A. E., Perce		131	50
Fontaine, P., Quebec		153	50
Ford, C. J., Calgary		288	49
Ford, Miller & Harvie, Calgary		105	60
Fordham, R. S. W., Niagara Falls		60	00
Forest, L., Sherbrooke		60	00
Forrester & Forrester, Emerson		919	60
Forrester, D., Paisley		4	71
Forrester, W. R., Emerson		66	40
Forsyth, R., Toronto		1,052	29
Fortier, Jacques, Hull		342	80
Fortin, Forest & Lemire, Montreal		28	00
Fournier, A., Hull		62	62
Fraser, J., Sturgis		114	68
Fripp, A. E., Ottawa		1,875	15
Frost & Frost, Lindsay		30	00
Fulton, F. J., Kamloops		11	50
Fulton, J. A., Guysborough		96	60
Gaboury, M., Montreal		296	90
Gadbois, E., Montreal		60	00
Gadoury, A., Montreal		291	70
Gagne & Gagne, Montmagny		148	00
Gagne, L. R., Quebec		15	00
Gagnon & Simard, Rimouski		69	10
Gagnon, J. E., Gaspe		331	69
Gagnon, Onesime, Quebec		64	15
Gallant, T., Gravelbourg		1	50
Gardam, M. G. H., Westlock		10	00
Gariepy, W., Three Rivers		898	54
Garland, Robert A., Carberry		20	00
Garneau, C. A., Notary, Arthabaska		50	00
Garon, A., Rimouski		72	10
Gaudet, J. Alfred, Nicolet		16	45
Gelinas, A., Shawinigan Falls		20	00
Genest, Gelinas & Renaud, Montreal		373	00
Genest, Jean, Ottawa		132	50
Genest, R., Montreal		386	50
Geoffrion & Prudhomme, Montreal		1,692	49
Geoffrion, A., Montreal		5,000	00
George & Watson, Deloraine		15	59
German & Brooks, Welland		390	00
German, J. C. M., Toronto		405	00
German, W. M., Welland		75	00
Gerrand, D. C., Regina		18	50
Gervais, A., Malbaie		7	50
Gervais, C., Sherbrooke		108	90
Gillanders, J. G., London		65	00
Gillies, W. J., Biggar		10	00
Gillis, J. E., Blairmore		10	00
Gingras, J., Waterloo		32	00
Giroux & Fraser, Edmonton		32	24
Giroux, L. A., Edmonton		8,607	54
Glass, J. J., Toronto		12	00
Godfrey, Lawson & Corcoran, Toronto		6	00
Gold, Stockan & Co., Radisson		30	00
Goodwin, T. T., Moncton		151	95
Goodwin, W. E., Stratford		11	50
Gordon & Elliott, Peterborough		769	03
Gordon, Elliott & Gordon, Toronto		5	00
Gordon, E. L., Toronto		398	39
Gordon, J. M., Toronto	$	10	00
Gosselin, Yves, Notary, Gaspe		323	45
Gouin, L. M., Montreal		61	00
Goulet, D., Ville Marie		2	23
Goyette, C. A., Montreal		62	00
Graburn, W. N., Hanna		40	71
Graham, R. T. & Co., Swift Current		46	74
Grant, Donnelly & Robinson, Midland		48	32
Graydon & Lawrence, Toronto		40	00
Greene, Johnston & Strike, Ottawa		30	60
Green, W. J., Ottawa		20	00
Greenan, J. J., Carbon		7	70
Greer, R. H., Toronto		102	75
Grenier, H., Nicolet		20	00
Griffiths & Martin, Niagara Falls		535	15
Griffiths, F. W., Niagara Falls		70	00
Grosch & Bell, Chatham		20	00
Grossman, Holland & Co., Vancouver		174	60
Guay, Albert, Notary, Ville Marie		119	90
Guibault, J. A., Joliette		124	00
Gullen, F. C., Toronto		41	18
Gunn & Gunn, Sydney		192	45
Gunn, W. A. D., Sydney		60	00
Gurd, Fuller & Taylor, Sarnia		10	00
Hackett, J. G., North Sydney		1,185	63
Haig & Haig, Winnipeg		32	25
Hall, R. B., Innisfree		7	99
Halpin, P. K., Prescott		1,160	14
Hamilton, F., Allan, Sydney		220	00
Hamilton, H. S., Sault Ste. Marie		24	64
Hamm, C., Toronto		79	00
Haney, W. S. ,Sarnia		20	00
Hanley, W. J., Toronto		140	00
Hanna, L. Arnold, Port Alberni		17	50
Hanneson & Freeman, Winnipeg		395	00
Hanneson, H. M., Winnipeg		306	40
Hanway & Barnes, Amherst		286	45
Harding, R. T., Toronto		35	00
Harris, Bull, Mason & Wilson, Vancouver		7	50
Harrison & McIntyre, Nanaimo		30	25
Hartie, W. B., Saskatoon		117	50
Hartley & Hartley, Woodstock		10	00
Harvie, J. G., Orillia		57	19
Hatton, J. S., Melfort		166	95
Haverstock, W. E., North Sydney		20	00
Hawkins, C. R., Fredericton		118	70
Hawthorne, R. J., Assiniboia		24	42
Hayden, W. T., New Glasgow		310	82
Hazell & Gay, Hamilton		100	00
Hebert, J. T., Campbellton		125	11
Heighington, A. C., Toronto		7,236	97
Heighington, W., Toronto		30	00
Heller, M. D., East Windsor		184	40
Henderson, W. A., Toronto		10	15
Henderson, W. B., London		93	26
Henneberry, E. J., St. John		262	50
Henry, W. R., Montreal		40	00
Hessian, S. S., Montague		1,048	80
Hetherington, E. G., Souris		401	58
Hewson, R. W., Moncton		30	00
Hillhouse, T. P., Selkirk		638	25
Hilliar, T. H., Weyburn		17	00
Hogarth, B. D., Regina		108	27
Hollinrake, C. E., Saskatoon		20	00
Honeyman, E. D., Winnipeg		112	02
Honeywell, Wilson & McDougall, Ottawa		25	00
Howden, J. H., Neepawa		76	93
Hudson, Ormond, Spice & Co., Winnipeg		195	00
Hughes, P. J., Fredericton		17	00

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Hunt, J. J., Hamilton	$	40	00
Hutcherson, E. B., Kerrobert		33	97
Huycke, W. F., Peterborough		277	84
Inglis, R. E., Halifax		301	20
Ingram, A. A., St. Thomas		73	32
Innes, H. P., Simcoe		116	45
Jackson, M. B., Victoria		1,335	99
Jacobs, N. W., Montreal		56	00
Johnson, A. R., Montreal		30	00
Johnstone, Ritchie & Huckvale, Lethbridge		50	00
Johnston, Garson & Garson, Winnipeg		58	05
Jones, Clifford T., Calgary		10	00
Jones, E. F., Prince Rupert		190	43
Jones, Edwin H., Lacombe		20	00
Jones, Frank, Digby		55	40
Jones, W. P., Woodstock		51	18
Katz, A., Dauphin		92	25
Kearney, E. W., Haileybury		98	58
Kearney, J. D., Montreal		1,712	19
Keefe, J. M., Grand Falls		20	00
Keith & Griffin, Winnipeg		149	32
Kelley, W. C., West Summerside		25	75
Kennedy & Word, Wolseley		102	10
Kennedy, J. D., New Westminster		86	70
Kenzie, W. A., Winnipeg		135	48
Kerr, Kitchen & Keyes, Toronto		90	42
Kerr, W. G., Chatham		5	22
Kilgour, R. O., Mount Forest		49	10
Kinsman, G. E., Elrose		49	40
Kinsman, W. R., Regina		544	84
Knight, J. A., Halifax		375	35
Kyle & Ferguson, Saskatoon		10	00
Labelle & Desrosiers, Notaries, Hull		36	90
Labelle & Dupuis, Montreal		17	50
Lacey, A. T., Lindsay		67	50
Lacourcière, A., St. Joseph de Beauce		684	95
Lacroix, G., Quebec		86	70
Ladouceur, L. A., Amos		193	45
Laflamme, Mitchell, Callaghan & Kearney, Montreal		11	85
Lafleur, estate of the late Eugene, Montreal		1,261	85
Lafleur, MacDougall, MacFarlane & Barclay, Montreal		375	00
Laidlaw, Blanchard, Niblock & Stone, Medicine Hat		279	23
Laidlaw, L. H., Medicine Hat		15	00
Laliberté, W., Victoriaville		91	50
Lalonde, D., St. Scholastique		85	50
Lambert, H. M., Moncton		27	80
Lambert, J. A., St. Joseph de Beauce		197	38
Lamont, J. L., Kincardine		6	95
Lancaster, & Mix, St. Catharines		10	00
Landriau, F. A., Windsor		91	42
Landry, Pottier, Judge & Theriault, Yarmouth		933	35
Lang & Michener, Toronto		97	93
Lapalme, G. E., Joliette		22	20
Larochelle, M. G., Sorel		80	00
LaRue, M., Notary, St. Raymond		160	81
Latchford, A. M., Ottawa		142	40
Latour & Vermette, Notaries, Montreal		665	76
Laverty, Hale & Laverty, Montreal		89	55
Lavery & Demers, Montreal		96	00
Lavery & Lagarde, Montreal		10	00
Lawe, F. C., Fernie		182	90
Lawr, Waldon, Toronto		20	00
Lawson, W. B., Chesterville		10	00
Layton, N. H., Winnipeg		28	54
Lasure, W., Sherbrooke		306	20
LeBlanc, A., Montreal	$	25	00
Leduc, A., Montreal		130	00
Lee, R. M., Provost		8	10
Lefebvre, J. E., Farnham		25	00
Legault, A. A., Maniwaki		10	00
Legault, L. L., Lachute		13	00
Legrand & Perrier, Montreal		144	00
Le Guerrier, D., Notary, Campbells' Bay		179	98
Lemay, L., Quebec		47	15
Lemieux, Antoine, Quebec		55	15
Leonard, A. J. E., Sweetsburg		103	50
Lepofsky, S., Ottawa		235	00
Leroux, E., Montreal		45	00
Lessard, J. P., Quebec		462	20
Letourneau, J., Montreal		40	00
Limerick, W., Fredericton		10	50
Lippé, D. L., Notary, Megantic		16	30
Locke, C. G., Saskatoon		35	75
Ludwig, Shuyler & Fisher, Toronto		115	00
Lyle, R. F., Morrisburg		70	50
Lynch-Staunton, V. M., Montreal		75	00
McAulay, A., Morden		77	28
McBride, J. B., Edmonton		10	00
McCaffrey, C. F., Montreal		3	50
McCallum, R. A., Maryfield		15	00
McCarthy & McCarthy, Toronto		10	00
McCarthy, D. L., Toronto		13	40
McCarthy, W. E., Ottawa		1,150	82
McColl, J. B., Cobourg		88	95
McComber & McComber, Port Arthur		143	22
McComber, A. J., Port Arthur		38	43
McCool, C. W., Saskatoon		147	67
McCorquodale, A. Y., High River		11	60
McCurry & Reynolds, North Bay		10	00
McCurry, J. H., North Bay		11	29
McDermott, F. T., Toronto		77	20
McDonald & Nichol, Yorkton		30	70
McDonald, J. H., North Bay		55	74
McDonald, J. W., Macleod		4	25
McDonald, W. J., Yorkton		66	70
McEvoy, V. J., Newcastle		61	42
McFadden, J. H., Estevan		4	82
McFadden, U., Sault Ste. Marie		10	00
McFadzen, J. H., Sussex		28	45
McGibbon, J. A., Oshawa		69	12
McGill, L. S., Prince Rupert		45	00
McGillivray, A., Glace Bay		769	50
McGillivray, G. A., Toronto		10	00
McGirr, E. N., Dauphin		177	41
McGirr & Katz, Dauphin		117	20
McGuire, Boles & Co., Toronto		31	00
McGuire, MacDonald & Boles, Toronto		7	75
McGuire, J. B., Calgary		33	72
McHugh, & McHugh, Windsor		25	00
McIlraith, D. A., Ottawa		20	00
McInnes, H. W., Trail		75	00
McInnes, Hector, Halifax		1,000	00
McInnes, Lovett & MacDonald, Halifax		190	00
McIsaac, C. F., Antigonish		55	00
McKague, E. V., Toronto		90	20
McKay, A. A. S., Sandy Lake		146	61
McKay, R. S., Yarmouth		377	95
McKay, S. G., Woodstock		1	50
McKee, H. E., Cobalt		5	09
McKenzie, D., Vancouver		10	00
McKim, L. T., Melville		10	00
McKimm, C. H., Smiths Falls		14	42
McKinnon, J. L., Halifax		95	40
McLarty & Fraser, Windsor		20	00

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McLaughlin, P. E., St. Stephen	$	75	13	Matheson, Buckingham & Stordy, Brandon	$	88	85
McLaughlin, R. E., Edmonton		15	30	Matthews, N. L., Toronto		821	45
McLean & McKinnon, Charlottetown		10	00	Mayhood, L. F., Calgary		31	45
McLellan & Children, The Pas		75	00	Meighen, T. R., Quebec		10	00
McLenaghen, J., Selkirk		30	40	Meldrum, A. D., Parry Sound		5	24
McLeod, C. E., Dawson		1,035	20	Menzies & Cluff, London		10	00
McLeod, Neil, Summerside		354	89	Mercier, J., Quebec		61	00
McLeod, Robertson & Edmonson, Calgary		40	00	Mercier, R., Ottawa		25	00
McManamy, J. W., Thorold		164	95	Methot, Leon, Three Rivers		141	50
McNevin, J. A., Chatham		11	79	Meyerovitch & Batshaw, Montreal		65	00
McNish, J. D. & Co., Toronto		25	00	Michaud, A., Riviere du Loup		7	10
McNiven, Fraser & Fyffe, Regina		356	86	Michaud, J. E., Edmundston		58	70
McNulty, H. J., Ottawa		316	50	Middleboro, W. S., Owen Sound		30	00
McQuarrie & Arsenault, Summerside		7	00	Miller, C. C., Portage la Prairie		29	25
McQuarrie, W. G., New Westminster		331	88	Miller, Geo. M., Sudbury		132	50
McRae, J. D., Portage la Prairie		30	00	Mills, N. Mark, St. Stephen		24	00
McRuer, Evan Gray, Mason & Cameron, Toronto		95	32	Mills, R. B., North Battleford		754	62
McRuer, J. C., Toronto		13,405	75	Mitchell, D. J., Weyburn		60	00
McTague, Clark, Springsteen, Racine & Spencer, Windsor		267	60	Monette, G., Montreal		753	00
McVeigh, J. E., Ottawa		10	00	Monette, P., Montreal		670	30
McWilliams, Gunn, Honeyman, Allen & Bissett, Winnipeg		531	55	Moore, R. I., Lindsay		60	00
McWilliams, R. F., Winnipeg		90	80	Moore, S. A., Vancouver		160	70
MacDonald & MacDonald, Brantford		278	93	Moresby, O'Reilly & Lowe, Victoria		650	75
MacDonald & MacQuarrie, Pictou		609	14	Morin, Louis, St. Joseph de Beauce		30	00
Macdonald, A. B., Vancouver		4,067	02	Morisette, J. B., Notary, St. Tite		32	50
MacDonald, D., Trail		155	00	Morkin & Annis, Winnipeg		512	42
MacDonald, D. D., New Glasgow		237	20	Morris & Babe, Fort William		20	00
Macdonald, G. Smith, Port Colborne		25	00	Morrison, Geo. M., Sydney		147	00
Macdonald, L. P., Vancouver		125	85	Morton, T. P., Nanaimo		348	05
Macdonell & Macdonald, Alexandria		10	00	Moseley, W. E., Dartmouth		35	00
MacEwen, E. J., Collingwood		14	45	Moxon, A., Saskatoon		20	00
MacFarlane & MacDowall, Victoria		25	00	Mudie, W. B., Gananoque		80	00
MacGregor, A., Medicine Hat		14	35	Mulligan & Mulligan, Sudbury		37	07
MacGuigan, M. R., Charlottetown		798	20	Mulvey, Chas. D., Toronto		10	00
MacIntyre, Alec. D., Kamloops		77	00	Mulvey, John B., Ottawa		45	65
MacIntyre, J. D., Antigonish		60	50	Mulvihill, C. A., Arnprior		105	00
MacKay, F. G., Owen Sound		9	00	Murchison, C. A. L., Winnipeg		355	50
MacKay, H., Melville		94	33	Murphy & Donald, Toronto		215	00
MacKenzie & Saunderson, Toronto		10	00	Murphy, Donald & Claridge, Toronto		216	76
MacKenzie, C., Sydney		195	21	Murphy, J. A., Montreal		47	20
MacKenzie, C. Y., Boissevain		25	00	Murray, H. S., Chatham		26	80
MacKenzie, Ian, Vancouver		10	00	Murray & McKinnon, Halifax		453	55
MacKenzie, J. A., Wainwright		25	00	Mustard & Day, Edmonton		182	00
MacKinnon & McNeil, Charlottetown		169	50	Nantel, J. B., Montreal		20	00
MacLaren, D. F., Barrie		4	34	Nantel, L., St. Jerome		76	70
MacLatchy, H. O., Truro		348	45	Naughton & Jenkins, Toronto		10	00
MacLean & MacLean, Winnipeg		253	15	Nelson, S. H., Cardston		20	00
MacLean, R., Alliston		5	00	Newton, Norman F., London		3,099	60
MacLellan, R. S., Sydney		195	00	Nichols, E. H., Halifax		258	50
MacLennan, D., Inverness		206	85	Nicholson, G. F., St. Stephen		71	95
MacLennan, D., Port Hood		23	90	Nicol, Lazure, Couture & Fortier, Sherbrooke		229	30
Macleod, C. M., Hanna		20	25	Noble & Beeston, Vancouver		140	00
MacMillan, N. A., North Sydney		336	54	Noblett, W., Sydney		140	00
Macoomb & Coleman, Welland		40	00	Noiseux & Noiseux, Notaires, Farnham		40	00
MacRae, Sinclair & MacRae, St. John		20	00	Nolan, G. C., Wolfville		40	00
MacVicar, G. D., Winnipeg		20	50	Nutting & Gingras, Waterloo		46	00
Madden, J. W., Sydney		101	15	O'Bready, H., Sherbrooke		50	00
Maitland & Maitland, Vancouver		3,044	17	O'Connor & McClenaghan, Ottawa		10	00
Mann & MacKinnon, Montreal		531	50	O'Connor, J. A., Kindersley		1	50
March & Fraser, Prince Albert		10	00	O'Connor, J. R., Toronto		94	40
Marchand, P., Victoriaville		195	40	Odell, W. H., Wetaskiwin		202	28
Marcotte, E., Montreal		4,781	24	O'Flynn & O'Flynn, Belleville		15	00
Markham, D. W., Toronto		48	00	O'Flynn, Hamilton & Carmichael, Sault Ste. Marie		141	55
Marquis, E., Quebec		139	65	Ogden, C., Montreal		500	00
Martin & Sullivan, New Westminster		32	08	O'Halloran & Harvey, Victoria		23	07
Martineau, A., Notary, St. Francois		85	10	O'Halloran, C. H., Victoria		167	95
Massey & Massey, Los Angeles		511	69	Olding & Olding, North Battleford		119	21
Masson, E., Montreal		78	00	O'Reilly & O'Reilly, Hamilton		175	22

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O'Reilly, M. J., Hamilton	$	7 05	Robb, W. T., Dunnville	$	20 00
Ormiston, W. H., Uxbridge		30 00	Robertson & Robertson, Walkerton		24 15
Orr, Dignam & Co., Calcutta		17 48	Robertson, J. G. A., Bridgewater		1,152 54
O'Shea & Garland, Nelson		131 36	Robertson, R. A., Carlyle		52 17
Owen, Daniel, Annapolis Royal		375 30	Robertson, R. S., Toronto		561 45
Palmer, R. M., Moncton		431 85	Robertson, S. W., Winnipeg		97 07
Panneton & Boisvert, Sherbrooke		55 00	Robertson, T. R., Halifax		35 00
Paradis, L., Riviere du Loup		95 70	Robichaud, A. M., Caraquet		50 00
Paradis, W., Amos		86 50	Robillard, J. A., Montreal		41 00
Pardee, Gurd, Fuller & Taylor, Sarnia		91 05	Robison, H. E., Carman		40 45
Pare, R., Montmagny		25 00	Robson, H. A., Winnipeg		2,372 44
Parry, W. W., Toronto		50 00	Rogers, C. S. A., Dauphin		9 22
Parsons, W. R., Yorkton		21 00	Roscoe, B. W., Kentville		102 36
Patenaude, Monette, Filion & Boyer, Montreal		75 00	Rose, H. A. Welland		544 10
Patterson & Coulter, Vancouver		45 00	Rosevear, Rutherford, McIntosh & Johnson, Winnipeg		182 05
Patterson, F. H., Truro		145 75	Ross, A. M. S., Winnipeg		40 04
Patterson, H. S., Calgary		221 67	Ross, Wm. A., St. John		387 28
Patterson, M. A., Sydney		67 50	Ross, W. G., Moose Jaw		85 43
Payne, C. A., Belleville		111 65	Rousseau, A., Sherbrooke		16 90
Payne, J. C., Dunnville		30 00	Routhier, A., Chicoutimi		152 10
Pearson, G. F., Halifax		26 50	Rowell, N. W., Toronto		48,836 05
Pelletier, M., Quebec		23 00	Roy, L., Quebec		27 00
Penny, S. S., Vancouver		108 00	Roy, R., Montreal		10 00
Perkins, W. J., North Portal		20 75	Rugg, Mignault & Holtham, Sherbrooke		35 00
Perrault, M., Joliette		46 00	Russell & Fielding, Halifax		1,201 40
Peterson & Forster, St. Catharines		223 48	Russell, A. H., Halifax		1,572 98
Pettigrew & Bourget, Quebec		55 00	Russell, Charles & Co., London		5,961 53
Pettigrew, A., Quebec		63 65	Russell, F. R. McD., Vancouver		603 47
Phelan & Richardson, Toronto		1,007 48	Russell, Hancox & Anderson, Vancouver		225 50
Phelan, T. N., Toronto		197 30	Russell, Hancox, Kiell, Russell & DuMoulin, Vancouver		1,937 68
Phimester & Dundon, Peace River		13 00	Rutledge, J. E., Halifax		623 25
Pierce, P. E., Vancouver		93 77	Ryan, Wm., M., St. John		160 70
Pinard, L., La Sarre		147 00	Ryckman & Robinson, Toronto		173 00
Pincott & Pincott, Grand Forks		41 90	Saint Jacques, L., Rivière du Loup		170 95
Platus, S. C., Timmins		23 38	St. Jacques, H., Ottawa		43 45
Plouffe, J. A. S., Sudbury		107 00	St. Pierre, Eug., Sherbrooke		83 00
Poissant, E., Montreal		64 00	Saintonge, Gontran, Valleyfield		162 10
Poisson, J., Arthabaska		66 15	Samson, J. C., Coaticook		22 70
Poitevin, J. A., Ste. Martine		59 80	Sanders, A. T., Port Alberni		400 22
Popham, E. C., Kenora		266 62	Sanderson, C. L., Yarmouth		70 00
Popliger, & Weber, Montreal		20 70	Sangster, H. W., Windsor		222 55
Porter, E. G., Portage la Prairie		50 00	Sanson, T. A., Los Angeles		52 50
Pouliot, J. L., Montreal		322 75	Sasseville, E., Rimouski		47 60
Pratt, J. W., Birtle		126 75	Sasseville, E. L., Montreal		433 00
Pratt, R. J., Wadena		225 26	Saunders & Campbell, Summerside		7 00
Primrose, N., Vegreville		239 00	Saunders, G. M., Toronto		15 00
Puddicombe, G. B., Montreal		20 00	Savoie, J. A., Montreal		992 20
Purdy, H. A., Amherst		294 15	Sayers, J. H., Killam		55 25
Purney, W. P., Shelburne		20 00	Scott, Chas. A., Biggar		55 00
Purvis, C. G., Viking		61 80	Scott, C. M., Listowell		10 00
Quigg, John, Red Deer		79 15	Sedgewick, J. A., Middle Musquodoboit		154 49
Racine, A., Windsor		8 70	Seguin, C. A., Ottawa		30 00
Radenhurst & Hammond, Barrie		308 55	Senecal, A., Montreal		366 00
Ramey, G. R., Halifax		551 97	Sewell, F. F., Oakburn		218 12
Ramsey, H. C., Bathurst		342 45	Shaunessy, E. A., Petrolia		63 20
Raymond, Spencer, Law & Burr, Port Colborne		15 00	Shaver, H. H., Toronto		30 16
Rea, Wm., Edmonton		93 90	Shaver, Poulin & Branscombe, Toronto		18 75
Regan, F., Toronto		30 00	Shea, A., Kingston		36 69
Regnier, A., St. Johns'		42 50	Shepherd, S. J., Lethbridge		42 96
Reid, A. L., Niagara Falls		20 00	Sheppard, Levin & Sheppard, Windsor		15 44
Reid, J. L., Prescott		196 10	Sherren, James C., Moncton		133 00
Richards, Sweatman, Fillmore & Riley, Winnipeg		815 00	Shinbane, A. M., Winnipeg		6,089 65
Richardson, C. L., Winnipeg		30 00	Short, S., Lethbridge		26 05
Richardson, Pickering & Mulvey, Toronto		30 00	Shouldice & Farthing, Calgary		10 00
Richardson, W. C., Elphinstone		66 30	Sibbald & Casewell, Saskatoon		111 48
Riddell, & Murray, Stratford		10 00	Simard, G., Rimouski		44 85
Roach, Riddell & Dore, Windsor		50 00			
Roach, W. D., Windsor		430 70			

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Sinclair, R. V., Ottawa	$ 1,252 39
Singer, J., Toronto	1,412 23
Slaght, A. G., Toronto	16,246 45
Slater, L. A., Morris	4 30
Slattery, R., Arnprior	10 00
Sloan, D. L., Craigmyle	27 00
Smart & Biggar, Ottawa	6,646 56
Smiley, F. L., Haileybury	60 00
Smiley, J. S., Amherst	67 95
Smith, Albert S., Climax	100 00
Smith, F., London	10 10
Smith, H. J., Trenton	77 00
Smith, Morice G., Chatham	31 35
Smith, O. C., Shaunavon	53 50
Smith, P. S., Montreal	5 00
Smith, V. R., Yorkton	14 08
Snider, R. A., Eastend	10 00
Snyder, F. H., Toronto	30 00
Sokolov, H., Winnipeg	1,079 75
Somerville, W. & Co., Toronto	167 50
Soskin & Levin, Vancouver	64 70
Sparling, H. G., North Battleford	101 89
Sparling & Mighton, Battleford	5 05
Spence, J. H., Toronto	278 00
Spencer, N. L., Windsor	25 00
Spreull, G. J., Cranbrook	108 00
Stafford, W. H., Almonte	10 25
Steel, P. J., St. John	306 84
Stewart & Lewis, Summerside	619 50
Stewart & Stewart, Lindsay	44 49
Stewart, A. E., Shellbrook	5 15
Stewart, A. McN., Melfort	20 00
Stewart, R. J., Kincardine	60 65
Stewart, W. Eric, Lindsay	75 00
Stiles, G. A., Cornwall	571 80
Stone, H. E., Parry Sound	23 20
Strong, E. H., Summerside	40 00
Strong, Heath, Summerside	20 00
Stuart, A. W., Montreal	64 00
Sullivan, Arthur, Winnipeg	671 65
Sylvester, J., Joliette	160 00
Symmes, B. H. L., Toronto	2,998 71
Taché, A., Hull	10 00
Talbot & Landry, Thetford Mines	60 25
Tanner, A. H., Montreal	271 00
Tansy, J. E., Toronto	35 00
Tartre, C. V. R., Notary, Sutton	27 50
Taylor & Colwell, Portage la Prairie	19 01
Tellier & Labelle, Montreal	1,134 15
Tellier, J., Montreal	397 28
Theberge, A., Montreal	691 59
Theriault, E. J., Digby	32 00
Thibaudeau & Lanctot, Montreal	55 00
Thibault, M., New Carlisle	476 37
Thomas, R., Bracebridge	11 03
Thomson & Jackson, Pincher Creek	20 25
Thorvaldson, G. S., Winnipeg	48 20
Tilley, W. N., St. John	5,000 00
Tingley, Malone & Deis, Regina	110 51
Tourigny, A., Montreal	216 00
Trebilcock, A. J., Toronto	20 00
Tremblay, T., Montmagny	345 10
Trick, E. G., Winnipeg	60 00
Trudeau, J. C., Notary, Beauharnois	100 80
Trudel & Paquin, Three Rivers,	25 00
Tuck, D. C., Vernon	75 00
Tucker, W. A., Rosthern	40 25
Tweedie, F. D., Edmonton	579 91
Twigg, J. F., Windsor	393 00
Underhill, H. M., Shaunavon	7 24
Urquhart, G. A., Toronto	4,813 40
Verret, H., Coaticook	42 30
Vrooman, A. E., Arcola	$ 27 20
Wallbridge, Cameron & Co., Belleville	95 50
Walsh, J. F., Montreal	631 63
Walsh, W. W., Halifax	404 75
Warren, J. R., Notary, La Malbaie	20 00
Waterman, S. L., Canora	587 25
Webb, W. K., Bassano	1 58
Webster, C. R., Kingston	54 00
Weddell, E. C., Ottawa	53 00
Weeks & Hett, Parry Sound	117 00
Weldon, J. W., Montreal	10 00
Werry, R. E. C., Montreal	20 00
White & Martin, Victoria	25 03
Whiteside, David, New Westminster	17 50
Wickett, T. Haldane, Toronto	60 00
Wilkie, Delamere & Hill, Toronto	42 00
Williams & Williams, Pembroke	70 00
Williams, Manson & Gonzales, Prince Rupert	10 00
Wilson & Thompson, Windsor	30 00
Wilson & White, Vancouver	129 70
Wilson & Wilson, Prince George	50 50
Wilson & Wilson, Rossburn	139 21
Wilson, E. S., Humboldt	779 11
Wilson, F. C., Yorkton	119 60
Wilson, F. W., Windsor	20 00
Wilson, H. G. W., Indian Head	43 00
Wilson, W. W. W., Russell	20 00
Windsor, S., Kamsack	54 31
Winter, A. A., Simcoe	80 00
Withrow, W. D., Wolfville	80 00
Wood, Hogg & Bird, Vancouver	3,405 24
Wright, E. A., Renfrew	2 67
Yakimischak, D., Winnipeg	106 60
Young & McEvoy, Toronto	40 00
Young, M. M., Toronto	20 00
Yule, G. H., Saskatoon	19 40
Zinck, S. M., Bridgewater	748 70
	$55,823 07

TAXED COSTS — FRAIS TAXÉS

Abrahamson & Greenberg, Winnipeg	230 75
Ahern, J. G., Montreal	1,285 50
Barnhill, J. L., Halifax	25 00
Bowman, McFadden & Ramsden, Dauphin	37 28
Burchell, Smith, Parker & Fogo, Halifax	195 35
Byrne, J. R., Liverpool	25 00
Cameron, D. A., Sydney	51 05
Cassels, Brock & Kelly, Toronto	644 25
Cherniack, Kopstein & Spivak, Winnipeg	180 25
Conroy, J. N., North Battleford	80 21
Cooper, E. W., Winnipeg	18 00
Dawson, R. R., Calgary	84 70
Dolson, P., White Fox	111 16
Ebbels, H. A., Saskatoon	115 71
Ferland & Denis, Joliette	302 75
Foster, B., Canora	90 04
Harris, R. V., Halifax	354 16
Hays & Hays, Goderich	295 65
Hill, Cairns & Gale, Melfort	39 67
Hunt, G. E., Melville	71 47
Isaacs & Isaacs, Winnipeg	33 25
Johnston, J. J., Charlottetown	200 75
McLennan, A. D., Port Hood	35 00
Macklem & Geddes, Saskatoon	63 45
MacMillan, J. A., Wadena	197 26
Madden, J. W., Sydney	35 00

Legal Expenses, Disbursements and Taxed Costs-Conc.
Frais judiciaires, déboursés et frais taxés-Fin

Summary of Payments made during 1930-1931 by all Departments—Conc.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Fin

Nicholson, J. A. R. & Co., Vancouver.	$ 92 20	Rugg, Mignault & Holthane, Sherbroke	$ 147 90
Nicol, Lazure, Couture & Fortier, Sherbrooke	668 80	Sheppard, W. J., Liverpool	161 76
O'Halloran & Harvey, Victoria	123 50	Simonson, J. S., Bridgewater	25 00
Pelton, C. S., Yarmouth	286 32	Thom, C. W., Russell	150 88
Reed & Reed, Turtleford	123 34		*8,263 81*
Rice, F., Halifax	84 30		
Rogers, R. H., Charlottetown	1,597 15		363,586 88

SUMMARY, BY DEPARTMENTS — SOMMAIRE PAR MINISTÈRE

Agriculture	$ 6,097 81
External Affairs	11,051 10
Fisheries	10,328 18
Immigration and Colonization	4,447 27
Indian Affairs	4,725 68
Insurance	415 89
Interior	20,311 15
Justice	5,457 33
Labour	53,559 69
Legislation	7,457 45
Marine	4,752 22
Mines	603 45
National Defence	16,307 70
National Revenue	173,268 57
Pensions and National Health	26,119 61
Post Office	170 40
Public Works	9,364 07
Railways and Canals	5,398 61
Royal Canadian Mounted Police	199 60
Secretary of State	500 00
Soldier Settlement Board	644 97
Trade and Commerce	2,406 13
	363,586 88

Advertising, Printing and Lithographing
Publicité, impressions et lithographie

Summary of Payments made during 1930-1931 by all Departments
Sommaire des paiements faits par tous les Ministères, en 1930-1931

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Abbotsford News	$ 36 40	
Acme Sentinel	29 92	
Acton Free Press	46 60	
Alameda Dispatch	22 60	
Alexandria News	26 08	$ 153 57
Alice Arm Herald	21 56	
Alix Free Press	26 32	
Alliance Times	8 16	
Alsask News	4 00	
Alvinston Free Press	18 88	
Amherst, Nelson, R.L.	.....	124 25
Amherst News Sentinel	30 31	537 40
Amherstburg Echo	23 68	
Amisk Advocate	8 16	
Annapolis Royal Spectator	25 45	
Antigonish Casket	62 10	376 00
Arcola Star-Standard	11 40	
Arichat Record	150 44	
Arthabaska Imprimerie	42 74	251 72
Arthabaska Union	43 60	
Arthur Enterprise News	.....	117 00
Ashcroft Journal	44 68	
Assiniboia Times	34 00	
Athabaska Echo	9 80	
Aurora Banner Press	9 40	
Aylmer Express	9 52	
Balcarres Free Lance	8 40	
Baldur Gazette	8 40	
Barrie Advance	5 70	
Bashaw Star	7 00	
Bassano Mail	42 45	
Bathurst Light	3 45	219 08
Battleford Herald	7 00	
Battleford Press	67 80	
Beauceville Avenir	64 15	
Beauceville Eclaireur	39 90	712 42
Bedford, Gould, A. T.	.....	76 64
Belleville Intelligencer	125 30	63 00
Belmont News	11 20	
Berwick Register	139 68	
Big Valley Journal	26 64	
Binscarth Express	8 16	
Birtle Eye Witness	11 60	
Blacks' Harbour Fundy Fisherman	59 80	
Blairmore Enterprise	9 24	
Blenheim News Tribune	25 20	114 40
Blind River Leader	17 84	
Blind River, White, W.G.	.....	78 00
Boissevain Recorder	8 16	
Bothwell Times	12 15	
Bow Island Review	18 00	
Bowmanville Statesman	34 04	130 00
Bracebridge, Ont.		
Gazette	11 60	
Muskoka Publishing Co.	.....	12 00
Thomas Co.	.....	130 00
Brampton, Ont.		
Banner and Times	16 35	
Charters Publishing Co., Ltd	3 36	35 50
Conservator	10 40	
Dick, A. F.	.....	96 21
Brandon, Man.		
Cox Printing Co	.....	$ 17 50
Service Press	.....	1,263 59
Sun	$ 82 99	30 73
Brantford, Ont.		
Convery Press	.....	115 44
Expositor	140 50	
Hurley Press	.....	1,746 66
Ryan, P.	.....	246 00
Bridgetown Monitor	65 16	280 85
Bridgetown Press	6 60	
Bridgewater Bulletin	16 55	27 27
Broadview Express	.....	151 75
Brockville Recorder	15 72	851 24
Brockville Recorder and Times	152 76	
Brooks Bulletin	24 15	
Bruce Mines Spectator	35 48	
Bruno Leader	.....	89 75
Brussels Post	21 42	105 00
Buckingham Post	59 94	
Burford Advance	.....	163 40
Burlington Gazette	48 80	
Burns Lake Observer	31 20	
Caledonia, N.S., Gold Hunter	25 10	
Caledonia, Ont., Grand River Sachem	2 03	
Calgary, Alta.		
Alberta Farmer	42 00	
Albertan	1,056 37	3,564 38
Conniff—O'Brien Printing Co	.....	3,181 75
Farm and Ranch Review	328 00	
Herald	1,223 20	
Western Farmer	138 00	
Campbellton Graphic	71 80	277 36
Campbellton Tribune	93 56	
Camrose Canadian	15 66	
Camrose Job Press	.....	213 29
Canora Courier	31 80	
Canso Breeze and Guysboro County Advocate	23 52	
Carberry News	8 40	
Carbon Chronicle	20 24	
Cardston News	23 94	
Carleton Place Herald	9 40	
Carlyle Herald	6 84	
Carman Leader	8 40	215 75
Carmangay Sun	19 76	
Carnduff Gazette-Post-News	11 40	64 00
Carp Review	.....	278 05
Carstairs News	19 76	
Cartwright Review	8 40	
Castor Advance	20 16	
Cayuga Advocate	114 48	146 00
Cereal Recorder	25 92	
Champion Chronicle	19 76	1 25
Chapleau Times	6 96	
Charlottetown Guardian	111 36	
Charlottetown Patriot	152 88	965 95

Advertising, Printing and Lithographing-Con.
Publicité, impressions et lighographie-Suite

Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Chatham, N.B., Commercial Press		$ 3 75
Chatham, N.B., Gazette	$ 88 05	100 00
Chatham, Ont.		
News	317 20	
Planet		89 10
Shea, E. C.		108 00
Shepherd Printing Co.		917 91
Chauvin Chronicle	8 40	
Chesley Enterprise	41 04	87 50
Chesterville Record	7 92	
Chicoutimi, Que.		
Imprimerie Commerciale		1 77
Progres	149 70	
Syndicat des Imprimeurs		141 22
Chilliwack Progress	51 40	16 20
Chinook Advance	26 00	
Claresholm Press	8 40	
Clinton News-Record	33 20	
Cloverdale Leader	75 08	
Coaticook Impressions and Publications		126 75
Coaticook Observer	54 40	
Cobourg Sentinel-Star		83 60
Cobourg World	62 68	134 14
Cochrane Post	15 64	315 30
Colborne Enterprise	20 95	
Collingwood, Ont.		
Bulletin	120 04	
Enterprise	8 52	
Presses		120 00
Comber Herald	11 28	
Consort Enterprise	21 20	
Cornwall Freeholder	43 16	192 27
Cornwall Standard	0 36	
Coronation Review	52 96	
Courtenay Argus	47 40	99 00
Courtenay Free Press	46 40	146 50
Cowanville Press		136 60
Craik News	9 80	176 80
Cranbrook Courier	59 24	287 75
Creemore Star	6 84	
Creston Review	33 40	
Crossfield Chronicle	23 36	
Crystal City Courier	16 56	
Cumberland Islander	46 40	
Cut Knife Grinder	23 00	10 00
Czar Clipper	8 40	
Dalhousie News	11 76	
Danville, Brigman, F. H.		158 25
Dartmouth Patriot	103 70	
Dauphin Herald and Press	80 36	306 90
Davidson Leader		47 55
Dawson News	95 25	850 25
Delia Times	38 12	
Deloraine Times and Waskada News	20 50	118 75
Deseronto Post	45 40	30 00
Didsbury Pioneer	3 50	
Digby Courier	15 00	
Digby Printing and Publishing Co	7 00	
Dominion City Star	$ 8 00	
Dovercourt Press		$ 14 70
Drayton Advocate		15 00
Drumheller Mail	39 30	
Drumheller Review	35 84	191 50
Duncan Leader	35 32	185 00
Dundas Star	11 34	
Dunnville Chronicle	12 60	
Dunnville Gazette	12 60	
Durham, Ont.		
Chronicle		19 23
Ramage, C. & Son		100 00
Review	8 46	
Dutton Advance	17 85	
Eastend Enterprise	7 00	
Edmonton, Alta.		
Bulletin	996 95	2,320 27
Douglas Co		1,343 52
Herold	22 40	
Journal	393 33	
Pioneer Press		215 62
Printing and Publishing Co		178 46
Race Printing Co		99 48
Reliable Printing Co		318 00
Roche Printing Co	3 00	
Strathcona News	14 00	
Survivance	89 56	
Tilley Press		1,423 00
Western News	19 60	
Edmundston Madawaska	195 70	279 38
Edson Jasper Signal	18 72	
Eganville Leader	17 68	
Elkhorn Mercury	8 40	
Elmvale Lance	6 84	
Elnora Advance	8 40	
Elrose Review	4 00	
Emerson Journal	30 60	
Empress Express	28 46	
Essex Free Press	30 88	
Estevan, Sask.		
Canadian Postmaster	520 00	
Mercury	21 40	48 10
Potter, H. W.		104 58
Essex Free Press		153 25
Eston Press	16 00	
Exeter Times Advocate	33 20	
Fenelon Falls Gazette		105 40
Fernie Free Press	19 52	108 75
Fernie, Wallace, J. R.		18 00
Forest Free Press	15 60	
Forestburg Herald	8 16	
Fort Frances Times	50 60	
Fort Saskatchewan Record	8 16	
Fort William Times-Journal	192 35	1,765 14
Fredericton, N.B.		
Gleaner	84 58	
Mail	174 85	60 00
Wilson, F. A.		115 00
Galt, Knowles, C. E.		1,046 93
Galt Press		125 00
Gananoque Reporter	52 50	

Advertising, Printing and Lithographing-Con.
Publicité, Impressions et lithographie-Suite

Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Gardenvale Canadian Mining Journal	$ 623 17	$ 5 76
Gardenvale National Business Publications	700 00	
Gaspé Imprimerie	.....	281 04
Gaspé Voix	7 80	
Gilbert Plains Maple Leaf	8 16	
Glace Bay, Brodie Printing Service	.....	140 00
Glace Bay Gazette	8 82	1,101 40
Gladstone Age Press	.....	90 00
Gleichan Call	7 00	
Glenboro Gazette	8 40	
Glencoe, Sutherland, A. E.	.....	99 25
Glencoe, Transcript	33 20	
Goderich Signal	141 80	
Golden Star	38 00	
Gore Bay Recorder	47 90	
Granby Leader Mail	38 95	
Granby Revue	43 91	
Grande Prairie Herald	93 04	352 00
Grand Forks Sun	7 50	
Grand Valley Star and Vidette	.....	147 50
Grandview Exponent	8 16	
Gravelbourg Etoile	17 36	
Gravenhurst Banner	7 50	
Grenfell Sun	.....	104 00
Guelph Gummer Press	.....	1,515 20
Guelph Mercury	338 64	
Gull Lake Advance	6 70	
Haileybury Haileyburian	11 60	312 04
Halifax, N.S.		
Blackadar Bros	10 40	
Bowes, John	.....	327 25
Chronicle	1,359 39	
Citizen	94 66	
Herald	678 18	
Maritime Printing Co	.....	3,146 70
McNab, Wm. & Son	.....	341 42
Recorder	133 80	
Star	73 89	
Hamilton, Ont.		
Canadian Legion	50 00	
Duncan, Robt. Co	.....	11 56
Herald	253 79	
Hughes & Wilkins	.....	2,140 65
Spectator	136 79	
Times Job Printing	.....	312 85
Typesetting Co., Ltd	.....	7,255 31
Hamiota Echo	8 16	
Hanna Herald	128 87	175 35
Hanover Post	.....	85 55
Hardisty World	8 40	145 00
Hartney Star	.....	31 00
Hastings Star	38 12	
Havelock Standard	6 00	
Hawkesbury Echo	3 00	180 79
Hawkesbury Moniteur	36 18	
Highgate Monitor	2 00	
High River Times	19 16	
Holland News	8 16	
Hughenson Record	$ 8 40	
Hull, Que.		
Gauvin, G. E. & Fils	.....	$ 401 70
Progrès	129 20	1,189 96
Spectateur	51 32	850 06
Humboldt Journal	12 65	193 45
Huntingdon Gleaner	15 72	286 16
Huntsville Forester	11 60	152 93
Indian Head News	10 00	
Ingersoll Sentinel-Review	.....	9 09
Ingersoll Tribune	5 64	
Innisfail Province	8 16	
Irma Times	6 80	
Iroquois Post	9 90	
Jarvis Record	6 20	
Joliette, Que.		
Action Populaire	.....	85 85
Etoile du Nord	79 40	486 75
Imprimerie Nationale	.....	80 00
Kamloops Sentinel	47 64	208 90
Kamsack Times	17 40	
Kapuskasing Tribune	6 24	67 00
Kaslo Kootenaian	6 96	196 75
Kelowna Courrier	5 40	
Kelowna Printing Co	3 30	389 85
Kelvington Radio	4 60	
Kempville Advance	6 60	
Kenora Examiner	1 50	93 50
Kentville Advertiser	33 75	
Kentville Publishing Co	33 45	87 87
Killarney Guide	8 16	87 50
Kimberley Press	36 80	
Kincardine Review-Reporter	50 16	25 00
Kindersley Clarion	6 04	317 24
Kingston, Ont.		
Hanson, E.	.....	1,220 88
Jackson Press	.....	713 80
Penitentiary	.....	32 31
Whig-Standard	406 56	
Kingsville Reporter	14 28	120 00
Kirkland Lake News	5 80	
Kitchener, Ont.		
Commercial Printing Co.	.....	303 50
Merchants' Printing Co.	.....	405 14
Moyer Press	.....	16 01
News Record	49 88	548 64
Peerless Press	.....	255 40
Lachine Dominion Printing	.....	11 50
Lachute, Giles, J. S	.....	190 24
Lachute Watchman	32 48	
Lacombe Globe	20 66	
Lacombe Halpin Quick Print	.....	76 00
Ladysmith Chronicle	3 20	49 25
Lakefield News	54 20	
Lanark Era	.....	137 50
Landis Record	11 40	
Lashburn Comet	21 40	
Leamington Post	28 36	
Leduc Representative	15 15	
Lethbridge Herald	128 15	1,060 25

Advertising, Printing and Lithographing-Con.
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Summary of Payments made during 1930-1931 by all Departments—Con.
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—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Levis Cie de Publications		$ 1,417 61
Levis Quotidien	$ 609 62	
Lindsay, Wilson & Wilson		145 00
Listowell Banner		156 78
Listowell Standard		115 56
Little Current Expositor	38 75	
Liverpool Advance	15 00	141 98
Lloydminster Times	89 35	
London, Ont.		
Advertiser	1,199 84	
Canadian Woodmen of the World	30 00	
Catholic Record	25 68	
Echo	44 60	
Free Press	225 50	
Hayden Press		4,319 11
McConnell & Ferguson, Ltd	25,768 32	
Middlesex Printing Co		10 61
Talbot, A		802 13
Loreburn Herald	11 40	
L'Orignal Advocate	64 09	
Lougheed Journal	8 40	
Louiseville, Giguère, J. A		103 50
Loverna Budget	3 40	
Lucan News		60 00
Lumsden News-Record	11 40	
Lunenburg, N.S.		
Argus	68 64	
Malagash News and Newton Gazette	106 38	
Progress		282 00
Progress-Enterprise	66 48	
MacGregor Herald	8 16	
Macklin Times	10 83	162 00
Macleod Times	8 40	
Madoc Review		301 36
Maidstone Mirror	9 00	
Manitou Canadian	8 16	112 50
Manor Advocate	8 40	
Maple Creek News	27 60	164 00
Markham Economist & Sun	3 37	
Marmora Herald	6 00	
Massey Tribune	6 60	
McCreary Times	8 16	
Meaford Express	42 12	
Meaford Mirror	6 36	
Medicine Hat, Dawson, E. N		155 68
Medicine Hat News	141 56	848 30
Melfort Journal	8 40	
Melfort Moon	17 44	331 50
Melita New Era	2 00	
Melville Advance		168 50
Melville Canadian	9 50	112 75
Merlin Standard	22 90	
Merritt Herald	17 08	
Middleton Outlook	20 74	
Midland Argus	24 42	
Midland Free Press	135 59	181 60
Milbrook Mirror-Reporter	41 32	
Milton, Ont.		
Herald		$ 12 24
Reformer	$ 27 85	
White, B		130 00
White, R		13 00
Milverton, Malcolm & Mac-Beth		367 33
Miniota Herald		447 97
Minnedosa Tribune	18 24	
Mission City Record	54 36	
Mitchell Advocate		60 00
Moncton, N.B.		
Evangeline	4 06	
Times	46 75	
Transcript	298 63	1,443 49
Montmagny, Que.		
Courrier-Sentinelle	67 00	
Imprimerie		235 09
Peuple	111 60	
Montreal, Que.		
Advertising Club of Montreal	182 68	
Atlas Press Ltd		2,852 16
Atwater Printing		9,965 43
Autorite Nouvelle	185 50	
Bulletin	265 28	
Bulletin des Agriculteurs	217 50	
Canada	2,767 94	
Canada—Hispana American Pub. Co	1,406 76	
Canadian Advertising Agency	38 25	
Canadian Progress	200 00	
Caron, J. A. & Fils		5,439 06
Cie du Publication du Canada	13 75	5 00
Cockfield, Brown & Co	32,409 45	
Courrier de la Poste	120 00	
Devoir	644 50	
Eagle	116 70	3,042 23
Engineering Institute of Canada News	784 80	
Family Herald and Weekly Star	154 80	
Gazette	2,578 41	1,661 20
Herald	1,927 33	
Illustration	380 10	
Imprimerie Lauzon		4,449 16
Jewish Eagle	294 30	
King, A. F		2,855 77
Leonard & Gray		500 50
Librairie Beauchemin		850 00
Marchand, A		449 90
Marchand Frères		3,763 40
Mercantile Agency		667 10
Miroir	284 55	
Moniteur du Commerce	155 20	
Monitor		60 50
Morrison & Moore		2,782 71
Nord	14 60	
Oakes, H. S		79 72
Patrie	1,783 90	

Advertising, Printing and Lithographing-Con.
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Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Montreal, Que.—*Conc.-Fin*		
Perreault Printing Co.		$ 13,763 91
Petit Journal	$ 553 58	
Pigeon, A. P.		273 30
Presse	2,275 26	
Revue Trimestrielle Canadienne	150 00	
Riposte	568 00	
Roy-Lelievre-Roy		5,385 15
Skinner, Thos., Ltd., "Canadian Mining Book"	150 00	
Star	2,939 00	
Terre de Chez Nous	169 73	
Therien Frères Ltée		360 00
United Postal Employees of Canada	360 00	
Moose Jaw, Sask.		
Flying Club	16 00	
Printing Co		109 75
Times	125 90	1,668 25
Western Press		58 50
Morden Times	13 80	
Morris Herald	8 16	
Morrisburg Leader	13 20	35 00
Mount Forest Confederate	9 40	58 35
Nakusp Enterprise	24 40	
Nakusp News	11 60	
Nanaimo Free Press	103 38	
Nanaimo Herald	98 80	
Nanton News	19 16	
Napanee Beaver	4 06	
Napanee Express	37 84	
Neepawa Press	19 16	126 00
Nelson News	70 88	
Newcastle, N.B.		
Advocate	7 00	
Leader	103 08	168 35
Union Advocate	5 00	
New Glasgow, N.S.		
Chronicle	171 29	495 30
Free Lance	67 89	
News	1 25	
New Liskeard Speaker	11 60	
Newmarket Era	8 60	231 55
New Waterford Times	17 50	
New Westminster, B.C.		
Columbian	253 70	
Jackson Printing Co.		3,610 90
Pacific Canadian		28 00
Niagara Falls, Ont.		
Leslie, F. H.		519 50
Lindsay Press		534 70
Review	44 18	
Niagara-on-the-Lake		
Advance		7 07
Nipawin Herald	7 44	
Nokomis Times	5 04	121 35
Norquay Star	8 00	
North Battleford News	389 38	382 37
North Battleford Optimist	14 80	
North Bay, Commercial Printers	2 60	1,001 40
North Bay Nugget	$ 16 40	$ 1,067 98
North Sidney Herald	24 40	235 95
North Vancouver Press	29 20	
North Vancouver Review	115 01	
Norwich Gazette	7 00	40 00
Norwood Press	8 16	603 20
Norwood Register	18 72	
Oak Lake News	24 80	
Oak River Post	8 16	
Oakville News	20 36	
Oakville Star	30 76	
Ogema Times	15 00	315 00
Okotoks Review	40 96	
Olds Gazette	24 00	153 25
Orangeville, McGuire & McKitrick		131 20
Orillia News-Letter	62 70	
Orillia Packet-Times	86 24	
Ormstown Bulletin	5 60	
Orono, Cuttell, S.		30 00
Orono News		45 00
Oshawa, Alger Press		619 70
Oshawa Times	66 00	
Ottawa, Ont.		
Amalgamated Civil Servants of Canada	120 00	
British American Bank Note Co.		168,676 10
Canadian Bank Note Co.		826,485 95
Canadian Defence Quarterly	145 00	
Canadian Marksman	70 00	
Canadian Military Gazette	1,725 00	
C. N. P. R. Association Blue Book and Breeders' Catalogue	448 91	
Canadian Parliamentary Guide	300 00	
Catholic Times	256 20	
Citizen	1,349 75	
Civil Service Association	120 00	
Civil Service Federation	200 00	
Danebrog	388 52	
Droit	672 00	1,255 95
Emancipation Magazine	100 00	
Hope, Jas. & Son		12 58
Institut Bulletin	47 00	
Journal	1,181 48	
Mortimer Co., Ltd		434 50
National Printers		912 70
Ottawa Post Office Employees' Banquet	25 00	
Professional Institute of the Civil Service of Canada	63 00	
Scientific Agriculture	900 00	
Venis Press		38 38
Owen Sound, Ont.		
Advertiser		560 85
Fleming Publishing Co., Ltd	4 08	446 87

Advertising, Printing and Lithographing-Con.
Publicité, impressions et lithographie-Suite

Summary of Payments made during 1930-1931 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Owen Sound, Ont.-*Conc.-Fin*		
Sun-Times	$ 191 80	
Oxbow Herald	2 40	$ 16 30
Oxford Journal	7 65	
Oyen News	25 66	
Paris Star	.....	42 50
Paris Walker Press	.....	74 36
Parkhill Gazette	33 20	
Parrsboro Record	9 80	
Parry Sound Canadian	9 00	
Parry Sound Star	17 94	230 60
Peace River Newspapers Ltd	.....	257 40
Peace River Record	32 64	
Pembroke, Ont.		
Service Press	.....	107 00
Standard Observer	43 56	67 50
Times	12 40	
Penetanguishene Herald	60 68	145 11
Penticton Herald	63 84	
Perth, N.B., News	8 00	
Perth, Ont., Courier	48 40	
Perth, Ont., Walker Bros.	.....	125 00
Peterborough, Ont.		
Dawe-Pearson Ltd	.....	150 48
Examiner	28 08	1,260 64
Paper Box	.....	59 30
Review	.....	264 50
Picton Times	28 16	213 75
Picton Advocate	88 48	477 04
Pilot Mound Sentinel	8 16	163 00
Pincher Creek Echo	23 76	307 57
Plessisville, Houde & Houde	.....	104 00
Plumas Standard Times	29 76	
Point Grey News Gazette	42 30	
Ponoka Herald	8 40	
Porcupine Advance	.....	651 20
Portage-la-Prairie, Man.		
Graphic	40 16	201 24
Graphic Liberal	16 23	
Liberal	17 34	
Port Albernie News	66 00	
Port Arthur, Ont.		
Chronicle	4 30	
Clark Printing	.....	8 00
News-Chronicle	211 00	1,341 88
Port Credit News	11 80	
Port Dover Maple Leaf	.....	259 50
Port Elgin Times	36 94	
Port Hammond, Kennedy, A. H.	.....	52 50
Port Hope Guide	76 45	
Port Houde, Jones, D. W.	.....	61 75
Powell River News	46 92	
Prescott Journal	60 40	186 75
Prince Albert, Sask.		
Herald	391 90	397 69
News	34 60	
Patriote	26 28	
Prince George Central Interior	.....	159 45
Prince George Citizen	22 12	
Prince Rupert, B.C.		
Empire	$ 60 32	
News	99 85	
Rose, Cowan & Latta	.....	$ 174 20
Princeton Star	10 08	
Provost News	8 16	
Quebec, Que.		
Action Catholique	226 10	
Action Liberal	261 40	
Action Sociale	80 64	
Aube, Lucien	.....	10 00
Bulletin de la Ferme	195 05	
Charrier & Dugal	.....	197 00
Chronicle-Telegraph	733 42	105 00
Courrier du Nord	52 36	
Evenement	431 84	926 05
Franc-Parler	439 80	
Imprimerie Commerciale	.....	1,247 24
Imprimerie Frontenac	31 56	
Imprimerie Royale	.....	593 30
Journal	568 79	
Laflamme, J. A. K.	.....	265 00
Lithographie du Peuple	.....	3,240 32
Nouvelle Revue	300 00	
Oeil	244 20	
Publication du Nord	.....	45 00
Semaine Commerciale	277 40	201 70
Soleil	1,370 54	2,703 08
Terroir	2 00	
Tremblay, E.	.....	1,020 42
Voyageur de Commerce	68 00	
Quesnel Observer	47 04	
Radisson News	23 20	
Radville Star	19 20	
Rainy River Record	42 24	164 00
Rapid City Reporter	25 44	
Raymond Recorder	8 16	
Redcliffe Review	8 16	
Red Deer Advocate	52 68	140 58
Regina, Sask.		
Central Press	.....	268 44
Commercial Printers	.....	3,773 50
Courier	30 94	
Flying Club	25 00	
Leader	18 00	
Leader-Post	423 21	
Printers' Association	.....	169 43
Romanul Canadian	13 50	
Saskatchewan Farmer	169 20	
Service Printers	.....	25 25
Star	362 60	
Trades and Labour Council "Labours Realm"	50 00	
University Press	.....	46 46
Renfrew Mercury	20 80	263 91
Reston Recorder	4 50	
Revelstoke Review	10 00	202 77
Richards Landing Herald	31 04	
Rimouski Générale	.....	576 70
Rimouski Progres du Golfe	209 16	
Rivers Gazette	8 40	

Advertising, Printing and Lithographing-Con.
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Sommaire des paiements faits par tous les Ministères, en 1930-1931—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Riviere du Loup St. Laurent	$ 357 84	$ 697 88
Roberval les Imprimeurs	.....	284 75
Roblin Review	8 16	
Rock Island Journal	32 10	
Rocky Mountain House Mountaineer	26 80	
Rodney, Ont.		
Lashbrook, E.	.....	11 00
Mercury	23 80	
West Lorne Sun	23 80	
Rosetown Eagle	4 75	301 95
Rossland Miner	11 60	
Rosthern Bote	13 50	
Rosthern News	10 00	
Russell Banner	8 16	
Sackville Post	7 63	
Sackville Tribune	50 40	86 75
St. Catharines, Ont.		
Lee Printing Co.	.....	274 78
Print Shop	.....	16 00
Standard	23 74	1,434 50
St. Hyacinthe, Que.		
Cie d'Impressions & Comptabilités	.....	333 00
Clairon	86 28	
Courrier	65 80	
Imprimerie Commerciale	.....	29 40
St. Jean Canada Français	62 75	115 00
St. Jerome Avenir du Nord	65 82	307 11
St. John, N.B.		
McMillan, J. A.	.....	3,307 90
New Brunswick Publishing Co.	111 30	
New Freeman	60 10	
Telegraph-Journal	542 26	
Times-Globe	443 95	
St. Johns News	10 80	
St. Johns News & Advocate	5 80	
St. Justin, Echo	43 90	
St. Marie Beauce Guide	32 55	
St. Mary's, Stewart, H. L.	.....	71 17
St. Paul Journal	31 80	312 30
St. Stephen, St. Croix Printing & Publishing Co.	.....	183 09
St. Thomas, Ont.		
Municipal World	.....	746 45
Sutherland Press	.....	546 45
Times-Journal	63 90	
Saguenay Progrès	4 05	146 45
Sarnia, Ont.		
Canadian Printing Co.	.....	1,225 95
Frontier	.....	119 50
Observer	300 02	
Saskatoon, Sask.		
Canadian Legion	30 00	
Modern Press Ltd	.....	26 01
Norman, G. W.	.....	1,246 30
Saskatchewan Motor Club "Northern Summers"	100 00	
Star	59 05	2,016 75
Saskatoon, Sask.—*Conc.-Fin*		
Star-Phoenix	$ 337 97	
Western Producer	42 06	
Sault Ste. Marie, Ont.		
Algoman	29 68	
Baker, T. H.	.....	$ 535 35
Cliffe Printing Co.	5 64	481 00
News	3 00	
Star	331 10	342 00
Seaforth Exposition	52 52	
Selkirk Herald	1 30	
Selkirk Record	20 16	
Shaunavon Standard	7 66	246 49
Shawinigan Falls Echo	166 91	1,666 28
Shawville, Cowan, J. A.	3 23	
Shawville Equity	6 00	
Shelburne Coast Guard	14 60	
Sherbrooke, Que.		
Forum	14 40	329 70
Record	214 53	
Stevens, E. S. & Co.	.....	322 50
Tribune	172 80	1,784 73
Shoal Lake Star	23 40	
Sidney, Saanich Peninsula & Gulf Island Review	.....	47 85
Smithers News	22 28	
Smithville Review	.....	165 66
Somerset News	6 84	
Sorel Courrier	200 80	1,120 40
Sorel Sorelois	39 20	
Souris Plaindealer	8 16	
Southampton Beacon	33 56	136 25
South Mountain Herald	7 92	
Springhill Record	120 92	315 80
Stavely Advertiser	11 31	
Stayner Sun	4 00	136 00
Steinbach Post	3 15	
Stettler Independent	22 16	196 80
Stewart News	27 65	
Stonewall Argus	36 06	660 33
Stoney Creek, Jones, J. E.	.....	16 80
Stouffville Tribune	9 40	
Stoughton Times	7 00	
Stratford, Ont.		
Beacon Herald	13 16	801 09
Commercial Printers	.....	92 61
Ewart Print Shop	.....	161 91
Johnston, F.	.....	278 98
Pratt, T. & Son	.....	115 00
Strathclair Plain Talk	8 84	
Strathcona News	12 75	
Strathmore and Bow Valley Standard	19 76	
Strathroy Age-Dispatch	33 20	
Strathroy, Evans Bros.	.....	90 05
Sturgeon Falls Nouvel	5 10	
Sudbury Star	33 20	
Summerside, P.E.I.		
Gallant & Doucette	.....	110 00
Island Farmer	24 00	
Journal	18 17	68 18
Pioneer	62 00	
Williams & Crue	.....	37 20

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—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Sussex Maritime Publishing Co.		$ 253 00
Sussex Record	$ 149 70	
Swan River Star and Times	9 66	64 75
Swift Current Sun	11 68	227 29
Sydney, N.S.		
MacKinnon, Don		667 30
Post	107 40	
Record	285 72	1,107 80
Taber Times	8 16	
The Pas Mail	19 14	111 10
Thessalon Advocate	71 84	120 00
Thetford Mines, Que.		
Canadien	21 04	
Frenette, A.	2 94	
Megantic		927 75
Thornbury Review Herald	18 76	
Thorold Post	23 41	
Three Hills Capital	16 80	
Three Rivers, Que.		
Bien Public	56 00	
Chronicle	205 38	893 60
Nouvelliste	130 95	1,779 30
Tilbury Times	25 00	333 00
Tillsonburg News	7 52	102 00
Timmins Advance	6 00	
Tisdale Recorder	21 20	
Tofield Mercury	8 40	
Toronto, Ont.		
Amputations Association of the Great War	91 60	
Art Craft Printing		379 24
Atwell Fleming Printing Co.		230 50
Beaches Smiles	4 50	
Beaver	78 62	
Booth & Fullerton		3,534 30
Broadview Press		5,270 26
Canadian Aviator	160 00	
Canadian Chemistry and Metallurgy	1 50	
Canadian Engineer	1,050 60	
Canadian Facts Publishing Co.	50 00	
Canadian Funeral Service		16 28
Canadian Machinery	2 50	
Canadian Railway and Marine World	185 52	
Carlton Press		3 75
Century Press		233 40
Clay Products News & Ceramic Record	66 90	
Commercial News	66 15	
Contract Record and Engineering Review	1,047 80	
Cornish & Wimpenny		3,551 49
De Luxe Advertising Co.		26 40
Dominion Press Clipping Agency	300 00	
Douglas Bros.		3,777 07
Financial Post Survey of Mines	100 00	
Fisher, J. Co., Ltd	4,378 55	

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Toronto, Ont.—*Conc.-Fin*		
Freemason	$ 127 40	
Furniture Journal	137 50	
Furniture World	156 00	
Gibbons, J. J. & Co., Ltd	122,100 13	
Globe	2,740 61	
Grip	39 00	
Harvey Co.		$ 4,879 60
Hebrew Journal	1,086 98	
Herald		1,859 93
Hunter-Rose		4,593 31
Legionary	650 00	
Mail and Empire	1,580 52	
Model Printing Co.		4 00
National Council of Women of Canada	100 00	
Nixon Press		1,323 00
Northern Miner	505 80	15 35
Ontario Press		258 15
Parliament Press Printers		2,781 65
Penton Publications	34 00	
Postal Journal of Canada	480 00	
Printers' Guild, Ltd.		2,898 10
Print House		4,036 85
Radio Trade Builder	192 50	
Rameses Temple Shriners "Shrine Program"	500 00	
Regent Press		6,834 05
Saturday Night	162 50	
Scarborough Press		825 34
Sentinel	17 70	
Sport Goods Journal of Canada	162 00	
Star	2,848 15	
Stone & Cox	87 50	
Telegram	1,113 81	
Telford & Craddock		4,285 50
Thompson Bros.		25 00
Times	23 42	90 95
Westman Publications	10 00	
Wilson Press		310 40
Wrigley Publications	126 00	
Year Book	110 00	
Touchwood Times		121 88
Trail Phumes	7 32	
Trail Times	85 48	
Treherne Times	8 16	
Trenton Courier-Advocate	39 70	1,023 02
Trenton Sun	57 44	
Trochu Tribune	17 92	
Truro, N.S.		
Bulletin	43 00	
Canso Breeze and Antigonish Advocate	123 68	
Citizen Sun	95 16	
Hub Print Shop		342 47
News	101 64	145 51
Printing and Publishing Co., Ltd	2 13	150 37

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—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Turner Valley Observer	$ 9 80	
Turtleford Sun	11 20	
Tweed News	10 20	
Unity Courier		$ 34 15
Uxbridge Times	21 00	
Valleyfield Progress	68 08	1,176 15
Valleyfield Vigie	13 12	
Vancouver, B.C.		
B.C. Fish and Game Protective Association	25 00	
B.C. Fisherman	660 00	
Boden Press		492 50
Bulletin	53 50	
Burrard Review		162 25
Canadian Legion	35 00	
Citizen-Gazette	15 70	
Financial Times	54 40	
Green Sheet	141 80	
Highland Echo	63 90	
Journal of Commerce	97 90	
Kitsilano	63 24	
Labor Statesman	128 25	
Lumberman		270 17
Main Printing Co		17 17
McBeath-Campbell, Ltd.		195 92
Microphone	96 00	
Mining and Industrial Record	124 95	
Murphy & Chapman		121 90
Province	725 64	
Review	3 92	1,315 78
Rose-Cowan & Latta		165 00
South News		21 00
Star	615 12	
Sun	957 66	16,549 89
Western Lumberman	24 80	
Vanderhoof Chronicle	24 24	
Vankleek Hill Review	27 60	30 40
Vegreville Observer	37 40	316 25
Verdun Free Press		463 65
Vermilion Standard	8 16	
Vernon News	8 40	
Vernon Publishing Co	20 60	
Victoria, B.C.		
B.C. Orphans' Friend	16 00	
Clarke Printing Co., Ltd.		441 87
Colonist	187 80	
Diggons, Ltd		1,442 38
Parker, J.		443 41
Printing and Publishing Co		440 00
Quality Press		10 05
Spokesman	6 84	
Sweeney-McConnell Ltd.		55 39
Times	260 24	
Victoriaville Voix des Bois Francs	7 77	
Viking News	8 64	22 50
Virden Empire—Advance	19 16	
Vulcan Advocate	46 80	
Wadena News	4 20	209 00
Wainwright Star	18 16	128 49
Walkerton Telescope	42 77	110 50
Walkerville, Ont.		
Dominion Office Supply		$ 21 21
News	$ 37 68	
Printing Co		873 63
Wallaceburg News	7 62	
Waterford Star	23 80	
Waterloo, Ont., Bean, D. & Son		441 00
Waterloo, Ont., Sentinel		340 50
Waterloo, Que., Journal	16 40	
Waterloo, Que., Legal Blanks		312 25
Watford Guide—Advocate		176 25
Wawanesa Independent	8 40	
Welland Printing Co		1,061 20
Welland Tribune	226 62	
Westlock Witness	6 80	
Westmount News		3,269 93
Wetaskiwin, Free Press	27 50	
Wetaskiwin Times	22 65	447 30
Weyburn Herald	18 96	280 20
Weyburn Review		82 50
Whitby Gazette & Chronicle	7 44	
Whitby Mondy — Goodfellow Printing Co., Ltd.		867 67
White Horse Star	83 25	546 00
Wiarton Echo		50 50
Wilkie Press	27 28	48 70
Williams Lake News	7 08	
Windsor, N.S., Journal	47 05	197 86
Windsor, N. S., Tribune	45 72	
Windsor, Ont.		
Curtis Co., Ltd		125 00
Jacques, W. T. & Son		431 10
Seguin Bros		198 47
Star	489 51	4,434 40
Summer Press		57 53
Wingham Advance Times	33 20	80 00
Winnipeg, Man.		
Art Press		148 10
Baker-Nicholson Co		612 38
Canada Posten	35 44	
Canadian Farmer	56 72	
Canadian Legion	80 00	
Canadian Publishers Co.	3 36	2,088 77
Canadian Ukrainian	41 96	
Columbia Press		1,464 54
Country Guide	360 00	
Czas	61 72	
De Montfort Press		1,431 73
Elmwood Herald	33 20	
Empire Press		398 31
Farmers Advocate		178 00
Free Press	1,230 62	
Garry Press Ltd		746 11
Gazeta Katolicka	10 00	
Grain Trade News	10 00	
Henderson Directories		793 10
Israelite Press Ltd	80 46	2,272 46
Jewish News	19 80	
Kanadi Magyar Ujsag	2 85	
Khaki Call	331 00	

Advertising, Printing and Lithographing-Conc.
Publicité, impressions et lithographie-Fin

Summary of Payments made during 1930-1931 by all Departments—Conc.
Sommaire des paiements faits par tous les Ministères, en 1930-1931—Fin

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Winnipeg, Man.—*Con.-Suite*		
Kingdom Printing Co. Ltd		$ 314 50
Liberté	$ 102 88	
Logberg	1,067 60	
Lupton, H. J.		9 85
Manitoba Chamber of Mines	80 00	
McLean, J. & N. S.	3 50	1,458 08
McLellan, Wm.		27 78
New Canadian	5 11	
News	17 52	
Nordwesten	111 92	
Norrona	1,762 23	
North Ender	2 59	
Nor'-West Farmer	222 40	
Public Press		353 00
Railway Mail Clerk	130 00	
Saturday Post		443 30
Saults & Pollard		1,356 55
Stovel Co.		2,017 13
Swedish Canada News	1,832 34	
Swedish Canadian		521 51
Taylor, T. W. & Co.		148 02
Tribune	427 91	
Ukrainian Voice	6 00	278 30
Veteran Press	197 23	
Viking Press	22 60	
Wallingford Press		910 36
Winnipeg, Man.—*Conc.-Fin*		
Western Canadian Coal Review	$ 200 00	
Western Home	593 00	
Wolfville Acadian	10 36	
Wolfville Press	7 20	
Woodstock, N.B.		
Carleton Publishers, Ltd		$ 200 00
Carleton-Sentinel	1 40	
Press	25 40	
Woodstock, Ont., Rae, B. J. & Son		204 22
Woodstock, Ont., Sentinel-Review	449 10	696 80
Yamaska Imprimerie		989 00
Yarmouth, N.S.		
Davis, R. H. & Co.		140 99
Herald	159 50	357 10
Light	47 08	
Telegram	18 10	
Yorkton Enterprise	27 40	295 40
Young Journal	1 00	
Youngstown Plaindealer	22 80	
Provincial Gazettes	512 50	
British & Foreign	101,270 15	1,771 54
United States	9,680 17	1,211 20
Totals — Totaux	397,547 73	1,315,250 08

SUMMARY, BY DEPARTMENTS — SOMMAIRE, PAR MINISTÈRE

Agriculture	$ 6,590 66	
Civil Service Commission	1,512 01	
External Affairs	18 19	
Finance	361 47	$ 550,475 73
Fisheries	2,999 73	16 20
Governor General's Secretary's Office	572 00	
Immigration and Colonization	32,233 63	2,453 36
Indian Affairs	354 13	22 30
Interior	39,409 63	1,088 75
Justice		32 31
Labour	27,388 12	
Legislation	962 83	315,886 24
Marine	3,977 89	
Mines	2,511 84	21 11
National Defence	6,342 96	
National Revenue	24,187 10	202,805 88
Pensions and National Health	3,176 98	
Post Office	10,035 98	242,409 82
Public Works	42,225 34	
Railways and Canals	7,329 86	
Royal Canadian Mounted Police	61 61	38 38
Soldier Settlement Board	2,353 89	
Trade and Commerce	182,941 88	
	397,547 73	1,315,250 08

Experimental Farms — Fermes expérimentales

REVENUE AND EXPENDITURE — REVENUS ET DÉPENSES

Name of Farm — Nom de la ferme	Agriculture Department — Ministère de l'Agriculture			Public Works — Travaux publics	Total Expenditure — Dépenses totales	Revenue — Revenus	Excess of Expenditure — Excédent des dépenses
	Salaries and Wages — Traitements et salaires	Other Expenses — Autres dépenses	Total — Total	Repairs and Maintenance of Buildings — Réparations et entretien des bâtiments			
Central Farm and Farms generally, including Illustration and Pathological (incidental expenses) Stations	$ 317,802 51	$ 425,705 16	$ 743,507 67	$ 36,894 15	$ 780,401 82	$ 48,587 28	$ 731,814 54
Nova Scotia—Kentville	45,566 57	26,751 25	72,317 82	5,035 03	77,352 85	16,155 09	61,197 76
Nappan	35,661 27	23,089 06	58,750 33	2,796 60	61,546 93	14,595 19	46,951 74
Prince Edward Island—Charlottetown	36,218 68	20,819 86	57,038 54	3,747 30	60,785 84	8,497 70	52,288 14
Summerside (Fox Farm)	13,128 75	13,704 39	26,833 14	731 34	27,564 48	1,015 03	26,549 45
New Bruuswick—Fredericton	42,147 74	24,899 88	67,047 62	5,670 18	72,717 80	10,154 15	62,563 65
Quebec—Cap Rouge	47,261 28	20,322 28	67,583 56	2,391 41	69,974 97	7,662 47	62,312 50
Farnham (Tobacco Farm)	16,908 41	9,664 54	26,572 95	1,348 63	27,921 58	4,566 78	23,354 80
La Ferme	28,353 76	16,880 80	45,234 56	3,944 65	49,179 21	4,363 35	44,815 86
L'Assomption	23,879 36	22,526 79	46,406 15	1,385 54	47,791 69	5,095 43	42,696 26
Lennoxville	39,899 50	19,585 03	59,484 53	2,919 39	62,403 92	22,202 18	40,201 74
Ste. Anne de la Pocatière	38,241 38	21,245 57	59,486 95	7,107 68	66,594 63	12,363 89	54,230 74
Ontario—Harrow (Tobacco Farm)	31,578 63	20,862 07	52,440 70	6,039 58	58,480 28	9,225 06	49,255 22
Kapuskasing	41,060 36	21,113 36	62,173 72	5,183 39	67,357 11	14,260 34	53,096 77
Manitoba—Brandon	39,586 58	23,998 70	63,585 28	3,073 06	66,658 34	12,154 27	54,504 07
Morden	44,448 32	18,319 52	62,767 84	3,958 26	66,726 10	12,415 98	54,310 12
Saskatchewan—Indian Head	45,410 90	22,569 38	67,980 28	4,328 42	72,308 70	3,658 58	68,650 12
Rosthern	33,152 78	14,440 44	47,593 22	2,379 18	49,972 40	7,029 02	42,943 38
Scott	31,795 73	21,216 26	53,011 99	4,472 73	57,484 72	6,049 64	51,435 08
Swift Current	34,624 41	21,604 84	56,229 25	5,477 75	61,707 00	4,185 75	57,521 25
Alberta—Lacombe	37,831 78	29,796 82	67,628 60	3,895 53	71,524 13	11,272 78	60,251 35
Lethbridge	42,397 88	36,445 33	78,843 21	5,214 26	84,057 47	17,275 31	66,782 16
British Columbia—Agassiz	34,585 09	19,398 01	53,983 10	4,179 78	58,162 88	13,446 49	44,716 39
Sidney	29,801 09	13,609 10	43,410 19	4,229 74	47,639 93	7,808 81	39,831 12
Summerland	49,701 77	23,761 17	73,462 94	10,769 73	84,232 67	11,634 68	72,597 99
Invermere	30,726 34	15,588 19	46,314 53	5,203 56	51,518 09	2,716 28	48,801 81
Sub-Stations	33,806 18	27,441 93	61,248 11	3,309 52	64,557 63	130 45	64,427 18
Totals — Totaux	1,245,577 05	975,359 73	2,220,936 78	145,686 39	2,366,623 17	288,521 98	2,078,101 19

Graving Docks, Public Works — Department Bassins de radoub-Ministère des Travaux publics

—	1928-29	1929-30	1930-31	Total three years — Total des trois années
REVENUE — REVENUS				
Quebec, Champlain and Lorne	$ 69,571 13	$ 71,259 33	$ 80,173 03	$ 221,003 49
Kingston (leased)	10,000 00	10,000 00	10,000 00	30,000 00
Selkirk repair slip	2,807 30	1,834 00	2,745 00	7,386 30
Esquimalt docks	29,686 33	52,143 46	34,840 61	116,670 40
	112,064 76	135,236 79	127,758 64	375,060 19
EXPENDITURE — DÉPENSES				
Quebec, Champlain and Lorne	88,653 16	95,924 87	123,940 04	308,518 07
Selkirk repair slip	2,678 32	2,479 21	3,343 37	8,500 90
Esquimalt docks	77,479 25	81,000 09	80,005 33	238,484 67
	168,810 73	179,404 17	207,288 74	555,503 64

Telegraphs, Public Works — Télégraphes, Ministère des Travaux publics

—	1928-29	1929-30	1930-31	Total three years — Total des trois années
REVENUE — REVENUS				
Lower St. Lawrence and Mar. Provinces	$ 41,632 46	$ 46,269 91	$ 38,530 63	$ 126,433 00
Pelee Island Cable	195 60	195 92	187 28	578 80
Saskatchewan and Alberta	30,805 08	35,664 62	35,186 48	101,656 18
*British Columbia, Mainland	44,112 96	14,603 39	.....	58,716 35
Vancouver Island District	75,804 26	78,617 56	69,301 41	223,723 23
Yukon System (including B.C. Northern)	108,111 91	106,244 54	98,603 98	312,960 43
	300,662 27	281,595 94	241,809 78	824,067 99
EXPENDITURE — DÉPENSES				
Prince Edward Island to Mainland	6,946 66	6,946 66	6,946 66	20,839 98
Lower St. Lawrence and Mar. Provinces	203,174 31	216,768 72	194,636 98	614,580 01
Pelee Island Cable	1,338 09	1,730 18	1,855 32	4,923 59
Saskatchewan and Alberta	113,280 90	112,229 77	116,355 27	341,865 94
*British Columbia, Mainland	59,824 60	25,344 90	.....	85,169 50
Vancouver Island District	128,932 87	130,357 50	127,835 44	387,125 81
British Columbia, Northern	71,700 05	68,865 45	81,355 16	221,920 66
Yukon System	134,226 05	127,652 97	140,451 31	402,330 33
General	4,155 65	3,275 89	5,138 60	12,570 14
	723,579 18	693,172 04	674,574 74	2,091,325 96

* Lines sold in 1929-30 — Réseau vendu en 1929-30.

Statement of Receipts and Disbursements on account of Superannuation and Pensions, and Balances to the Superannuation Funds, 1930-31

État des recettes et des déboursés relatifs aux retraites et pensions et aux soldes des fonds de pension, 1930-31

Title Heads — Chapitres	Credit Balance April 1, 1930 — Solde créditeur au 1er avril 1930	Operations for 1930-31 — Mouvements en 1930-31		Credit Balance Mar. 31, 1931 — Solde créditeur au 31 mars 1931
		Receipts — Recettes	Disbursements — Déboursés	
CIVIL — PERSONNEL CIVIL				
Civil Service Superannuation Act—				
Fund No. 1 (12th May, 1870) (a)	.....	.....	$ 490,441 81	
Fund No. 2 (1st April, 1893) (b)	$ 2,038,256 00	$ 121,404 86	45,986 17	$ 2,113,674 69
Retiring allowances for employees of the Dept. of Public Printing and Stationery—				
Fund No. 3 (O.C. Oct. 22, 1919, P.C. 2146) (c)	.....	.....	14,412 44	
Public Service Retirement Act—				
Fund No. 4 (1st July, 1920) (d)	.....	.....	592,846 33	
Civil Service Superannuation Act—				
Fund No. 5 (19th July, 1924) (e)	28,332,923 40	5,781,816 87	1,173,552 08	32,941,188 19
Civil Servants Widows Annuities Act—				
Fund No. 6 (14th April, 1927) (d)	.....	.....	140,167 13	
Pesions to Judges (f)	.....	.....	211,805 32	
Miscellaneous Pensions (g)	.....	.....	29,770 18	
Total, Civil	30,371,179 40	5,903,221 73	2,698,981 46	35,054,862 88
MILITARY — MILITAIRES				
Royal Canadian Mounted Police (h)	.....	6,356 98	161,598 91	
Militiamen on Active Service, North-west Rebellion, 1885 (i)	.....	.....	24,756 94	
European War and Active Militia (i)	.....	.....	44,234,232 70	
Militia Pension Act, 1901 (j)	.....	158,999 74	879,193 74	
Total, Military	.....	165,356 72	45,299,782 29	
Grand Total	.....	6,068,578 45	47,998,763 75	

NOTES—

(a) Disbursements are charged and contributions were credited directly to Consolidated Revenue Fund. Contributions have ceased, this being the oldest Superannuation Fund, having been superseded in 1893 by Fund No. 2. (b) Treated as an open account. Receipts for this Fund include $121,070.50 charged to Interest on Public Debt. (c) This is covered by a vote in the Supply Bill each year. No contributions were made by the employees retired under the Order in Council. (d) No contributions were received under this Act. Payments thereunder are charged directly to Consolidated Revenue Fund. (e) Treated as an open account. Receipts for this Fund include $2,067,466.18 as the Government's contribution and $1,160,475.23 charged to Interest on Public Debt. (f) Statutory; no contributions. (g) No contributions; covered by votes in the Supply Bill with the exception of $4,211.40 which is statutory. (h) Contributions are credited directly to Consolidated Revenue Fund. Of the disbursements $155,912.84 is authorized by statute and the remainder covered by votes under the supply Bill. (i) Covered by vote in the Supply Bill. (j) Disbursements are charged and contributions credited directly to Consolidated Revenue Fund.

REMARQUES—

(a) Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé. Aucune contribution n'est plus versée à ce fonds, qui est le plus ancien des fonds de pension, et, en 1893, fut remplacé par le fonds N° 2. (b) Considéré comme un compte spécial. Les recettes de ce fonds comprennent une somme de $121,070.50, chargée au compte des intérêts de la dette publique. (c) Ce montant est couvert chaque année par un crédit du Bill des Subsides. Aucune contribution ne fut versée par les employés ayant pris leur retraite en vertu de cet arrêté en Conseil. (d) Aucune contribution n'a été perçue, en vertu de cette Loi—Les paiements sont imputés directement au Fonds du Revenu consolidé. (e) Considéré comme un compte spécial. Les recettes de ce fonds comprennent: quote-part de l'État, $2,067,466.18 et $1,160,475.25 chargés au compte des intérêts de la dette publique. (f) Statutaire. Aucune contribution n'est perçue. (g) Aucune contribution n'est perçue, des crédits du Bill des Subsides y pourvoyant, sauf pour un montant statutaire de $4,211.40. (h) Les contributions sont créditées directement au Fonds du Revenu consolidé. Sur les déboursés, $155,912.84 sont statutaires, et la balance imputée à des crédits du Bill des Subsides. (i) Couvert par un crédit du Bill des Subsides. (j) Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé.

Empire Settlement Scheme-Assisted Passage Loan Account

Projet d'établissement Impérial-Compte des prêts pour frais de traversée

BALANCE SHEET, MARCH 31, 1930 — BILAN AU 31 MARS 1930

ASSETS — ACTIF

Loans outstanding:		
Nominated Persons	$ 149,578 22	
Hebrideans	53,057 91	
Household Workers	53,124 13	
		$ 255,760 26
Dominion Government — Collection Account		0 04
		255,760 30

LIABILITIES — PASSIF

Investment Accounts:	
Imperial Government	126,082 83
Dominion Government (see Open Account, page 206, A. G's Report 1929-30)	*129,677 47
	255,760 30

CASH ACCOUNT, MARCH 31, 1926 TO MARCH 31, 1930
COMPTE DE CAISSE, 31 MARS 1926 AU 31 MARS 1930

RECEIPTS — RECETTES

Cash Receipts—		
Funds provided by Dominion Government		1,018,238 59
Funds provided by Imperial Government		1,419 84
Collections from migrants		760,510 88
		1,780,169 31
Contra Entries — Entrées en contre-partie—		
Funds provided by Dominion Government, *re* Deports		1,918 21
Imperial Government, moiety of funds provided by Dominion Government		512,367 92
Dominion Government, moiety of funds provided by Imperial Government		709 92
		514,996 05
		2,295,165 36

DISBURSEMENTS — DÉBOURSÉS

Cash Disbursements—		
Loans to Migrants		1,019,659 67
Collections refunded to migrants		6,949 21
Payment to Dominion Government of its share of collections from migrants		376,848 08
Payment to Imperial Government of its share of collections		376,712 31
		1,780,169 27
Contra Entries — Entrées en contre-partie		
Imperial Government, *re* Deports		1,918 21
Dominion Government—Funds provided by Imperial Government		512,367 92
Imperial Government—Funds provided by Dominion Government		709 92
		514,996 05
Balance		0 04
		2,295,165 36

*Difference $2.37 adjusted 1930-1931.

Three Thousand Family Settlement Scheme — Plan d'établissement des Trois mille familles

BALANCE SHEET, MARCH 31, 1931 — BILAN AU 31 MARS 1931

ASSETS — ACTIF

Settlers' Accounts (including interest) from advances by—		
Dominion Government	$ 9,405,910 30	
Imperial Government	3,098,051 58	
		$12,503,961 88
Land Holdings		1,728 42
Cash held to pay outstanding warrants		2,116 49
Replacement Suspense Account		26,740 18
		12,534,546 97

LIABILITIES — PASSIF

Advances — Avances		
Dominion Government		8,739,322 37
Imperial Government		2,857,588 81
		11,596,911 18
Interest unpaid by Settlers		906,855 85
Replacement Suspense Account		26,740 18
Warrants outstanding		
Dominion Government Loans	1,923 27	
Imperial Government Loans	1,915 91	
Replacement Suspense Account	200 58	
		4,039 76
		12,534,546 97

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1931 — ANNÉE TERMINÉE LE 31 MARS 1931

RECEIPTS — RECETTES

Dominion Government — Gouvernement Fédéral		
Value of land and improvements charged to settlers	296,288 13	
Special advances	94,630 44	
		390,918 57
Imperial Government		
Cash advances for stock, equipment, seed, feed and land holdings		206,995 24
		597,913 81
Repayments by Settlers — Remboursements par les colons		
Land and special advances	96,444 77	
Stock, equipment, etc	67,558 26	
		164,003 03
Interest on advances to Settlers		72,706 92
Replacement Suspense Account		
Balance, April 1, 1930	41,577 96	
Sales, etc	24,079 40	
		65,657 36
		900,281 12

DISBURSEMENTS — DÉBOURSÉS

Advances to Settlers — Avances aux colons		
Land and improvements	296,288 13	
Special advances	94,630 44	
Stock, equipment, etc	206,995 24	
		597,913 81
Repayments — Remboursements		
Dominion Government		
Land repayments by Settlers	96,444 77	
Imperial Government		
Stock, equipment, etc., repayments by Settlers	67,558 26	
		164,003 03
Interest on Advances by Governments		
Dominion Government	57,195 05	
Imperial Government	15,511 87	
		72,706 92
Replacement Suspense Account		
Disbursements	38,917 18	
Balance on hand, March 31, 1931	26,740 18	
		65,657 36
		900,281 12

New Brunswick Settlement Scheme — Plan d'établissement au Nouveau-Brunswick

BALANCE SHEET, MARCH 31, 1931 — BILAN AU 31 MARS 1931

Assets — Actif

Loans due by Settlers, including Interest — Prêts dus par les colons, y compris les intérêts:		
New Brunswick Government		
Land and Special advances	$ 505,363 27	
Imperial Government		
Stock, equipment, initial payments on land, etc.	342,606 94	
		$ 847,970 21
Dominion Government		
Cash held to pay outstanding warrants		132 75
Replacement Suspense Account		1,317 86
		849,420 82

Liabilities — Passif

Advances — Avances		
New Brunswick Government		489,680 50
Imperial Government		332,791 24
		822,471 74
Interest unpaid by Settlers		25,498 47
Replacement Suspense Account		1,317 86
Warrants outstanding		
Imperial Government Loans	100 00	
Replacement Suspense Account	32 75	
		132 75
		849,420 82

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1931 — ANNÉE TERMINÉE LE 31 MARS 1931

Receipts — Recettes

New Brunswick Government		
Value of land and improvements charged to settlers	173,288 75	
Special advances	2,369 92	
		175,658 67
Imperial Government		
Cash advances for initial payments on land, stock, equipment, etc.		117,959 65
		293,618 32
Repayments by Settlers — Remboursements par les colons		
Advances by New Brunswick Government	1,970 84	
Advances by Imperial Government	5,984 97	
		7,955 81
Interest on advances to Settlers		5,227 34
Replacement Suspense Account		
Balance, April 1, 1930	615 88	
Sales, etc.	2,848 47	
		3,464 35
		310,265 82

Disbursements — Déboursés

Advances to Settlers — Avances aux colons		
Land	173,288 75	
Special advances	7,823 79	
Stock, equipment, etc.	95,046 07	
		276,158 61
New Brunswick Government		
Initial payments on land		17,459 71
		293,618 32
Repayments — Remboursements		
New Brunswick Government	1,970 84	
Imperial Government	5,984 97	
		7,955 81
Interest on Advances by Governments		
New Brunswick Government	3,178 37	
Imperial Government	2,048 97	
		5,227 34
Replacement Suspense Account		
Disbursements	2,146 49	
Balance on hand, March 31, 1931	1,317 86	
		3,464 35
		310,265 82

Trade and Commerce Department — Ministère du Commerce
Canadian Government Elevators — Elévateurs de l'Etat

BALANCE SHEET, JULY 31, 1930 — BILAN AU 31 JUILLET 1930

ASSETS — ACTIF

Current		
Cash in Bank	$ 53,847 05	
Advance Accounts	3,000 00	
Grain Inventories	42,656 36	
Accounts Receivable	39 99	
Freight Receivable	3,764 63	
Accrued Storage, Elevation, etc.	307,598 54	
		$ 410,906 48
Property, Plant and Equipment		8,952,415 23
Office Furniture and Fixtures		3,365 00
Unexpired Insurance on grain		93 44
		9,366,780 15

LIABILITIES — PASSIF

Current		
Wages and Sundry Creditors		3,404 15
Dominion Government	7,832,608 24	
Reserve for Depreciation on Property, Plant and Equipment	1,290,313 99	
		9,122,922 23
Profit and Loss Account		
Operating Profit for year		240,453 77
		9,366,780 15

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED JULY 31, 1930
COMPTE DE PROFITS ET PERTES DE L'ANNÉE TERMINÉE LE 31 JUILLET 1930

Government operated Elevators			
Gross Earnings — Recettes brutes			$ 887,779 21
Less—			
Direct Expenses			
Labour, power, repairs, fire insurance on grain, etc.		$ 290,610 58	
Depreciation on buildings and equipment		192,112 87	
Indirect Expenses			
Salaries, office rents, travelling expenses, stationery, etc.		81,058 55	
			563,782 00
			323,997 21
Less—Net loss on surplus grain			26,829 49
Net Profit—Government operated Elevators			297,167 72
Government Elevators rented to Public			
Halifax Elevator			
Rent (1 year)	$ 100 00		
Less—			
Depreciation on building and equipment	$ 30,323 66		
Depreciation of furniture and fixtures, and sundry expenses	51 00		
	30,374 66		
Net loss		30,274 66	
Prince Rupert Elevator			
Rent (1 year)	11,623 28		
Less—			
Depreciation of building and equipment	38,012 57		
Depreciation of furniture and fixtures	50 00		
	38,062 57		
Net Loss		26,439 29	
			56,713 95
Net Profit all elevators			$ 240,453 77

NOTE.—The above condensed Statements of the Canadian Government Elevators have been compiled from the Annual Reports submitted by Messrs. Millar, Macdonald & Co., Chartered Accountants, (Board of Audit).

REMARQUE.—Les états synthétiques ci-dessus des élévateurs de l'État, ont été préparés d'après les rapports annuels, par MM. Millar, Macdonald & Co., comptables agréés, nommés par le Conseil de Vérification.

Trade and Commerce Department — Ministère du Commerce
Grains Inspection Divisions — Service de l'inspection des grains

STATEMENT OF REVENUE AND EXPENDITURE—YEAR ENDED MARCH 31, 1930
ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1930

—	Eastern Division — Division de l'Est	Western Division — Division de l'Ouest					Total — Total
		Inspection Department — Inspection	Weighing Department — Pesage	Registration Department — Enregistrement	Licencing and Bonding Department — Permis et Emmagasinage	Appeal Boards — Commissions d'appel	
Revenue — Revenus							
Inspection fees	$ 25,077 71	$ 493,050 71					$ 518,128 42
Weighing fees	13 00		$ 532,158 01				532,171 01
Sampling charges	6,068 98						6,068 98
Registration and cancellation fees				$ 17,071 48			17,071 48
Licencing and bonding fees					$ 30,760 00		30,760 00
Appeal fees						$ 3,359 75	3,359 75
Samples sold	630 34	19,875 88					20,506 22
Cargo certificates split	1,327 80	464 50					1,792 30
Condition letters issued	7 80		5,248 50				5,256 30
Overtime recoverable		4,494 48	4,407 72				8,902 20
Interest earned on grain overage and other monies			625 01				625 01
Miscellaneous	197 70	918 67					1,116 37
Total Revenue — Revenu total	33,323 33	518,804 24	542,439 24	17,071 48	30,760 00	3,359 75	1,145,758 04
Expenditure — Dépenses							
Salaries and wages	34,507 87	901,323 16	480,812 74	16,689 95	9,660 00	15,350 00	1,458,343 72
Travelling expenses	1,293 92	3,597 36	2,966 02			189 45	8,046 75
Special seal and leak service			39,954 98				39,954 98
Printing, stationery, postage	943 96	16,726 23	7,677 01	226 20		156 36	25,729 76
Office and general expenses	461 51	37,244 11	4,348 66	294 96		210 55	42,559 79
Office rents, light, heat	3,215 86	46,979 65	5,032 08	2,090 94	996 00	1,501 45	59,815 98
New equipment	162 75						162 75
Drayage, express, etc.	425 55	9,546 89				35 75	10,008 19
Total Expenditure — Dépenses totale	41,011 42	1,015,417 40	540,791 49	19,302 05	10,656 00	17,443 56	1,644,621 92
Operating Deficit for year—Déficit d'exploitation de l'année	*7,688 09	*496,613 16	1,647 75	*2,230 57	20,104 00	*14,083 81	*498,863 88

*Deficit.

Trade and Commerce Department–Conc. — **Ministère du Commerce**–Fin
Grain Inspection Divisions–Conc. — **Service de l'inspection des grains**–Fin

STATEMENT OF REVENUE AND EXPENDITURE — YEAR ENDED MARCH 31, 1930–*Conc.*
ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1930–*Fin*

Operating deficit as above		$ 498,863 88
Add—		
Executive Department: Salaries, $66,714.53; travelling expenses, $5,595.36; printing and stationery, $8,175.83; legal expenses, $4,835.05; office expenses, $11,861.64	$ 97,182 41	
Accounting Department, $15,381.69; Grain Standards Boards, $10,018.63; Statistical Department, $36,832.82	62,233 14	
Grain Research Laboratory: Salaries and wages, $28,715.43; travelling expenses, $2,141.95; new equipment repairs, etc., $5,038.33; rent, $11,520; general expenses, $5,980.63; capital expenditure, re-organization of laboratory $28,601.19	81,997 53	
		241,413 08
Net Deficit for year		740,276 96

NOTE — REMARQUE.—The above condensed Statements of the Grain Inspection Divisions have been compiled from the Annual Reports submitted by Messrs. Millar, Macdonald & Co., Chartered Accountants, (Board of Audit). — Les états synthétiques ci-dessus du service de l'inspection des grains ont été préparé d'après le rapport annuel par MM. Millar, Macdonald & Co., comptables agréés, nommés par le Conseil de Vérification.

Statement of Coupon and Registered Interest Audited, for the Year 1930-31
État des coupons et des chèques et intérêts vérifiés en 1930-31

—	Interest due and Unpaid April 1, 1930 — Intérêts échus le 1er avril 1930	Interest Accruing Due — Intérêts à échoir	Registered Interest Paid (Audited) — Chèques d'intérêts payés et vérifiés	Coupons Redeemed and Audited (Net) — Coupons remboursés et vérifiés (net)	Interest due and Unpaid March 31, 1931 — Intérêts échus impayés le 31 mars 1931
Payable in Canada *Payables au Canada*					
1915 War Loan due 1925, 5%	$ 5,202 50	.....	.....	$ 480 00	$ 4,722 50
1916 War Loan due 1931, 5%	965,707 50	$ 2,646,480 00	$ 754,825 00	1,859,687 50	997,675 00
1917 War Loan due 1937, 5%	196,545 00	4,508,345 00	1,383,325 00	3,139,640 00	181,925 00
1917 Victory Loan due 1922, 5½%	24,485 54	.....	.....	2,749 89	21,735 65
1917 Victory Loan due 1927, 5½%	12,582 88	.....	.....	2,225 94	10,356 94
1917 Victory Loan due 1937, 5½%	75,406 82	12,996,491 07	5,839,823 47	7,164,476 36	67,598 06
1918 Victory Loan due 1923, 5½%	19,902 44	.....	.....	1,315 82	18,586 62
1918 Victory Loan due 1933, 5½%	172,450 67	24,566,240 77	8,630,094 28	15,958,967 54	149,629 62
1919 Victory Loan due 1924, 5½%	10,517 64	2 75	.....	496 35	10,024 04
1919 Victory Loan due 1934, 5½%	344,749 84	28,155,096 82	10,829,720 00	17,343,542 79	326,583 87
1922 Renewal Loan due 1927, 5½%	2,558 62	.....	.....	831 82	1,726 80
1922 Renewal Loan due 1932, 5½%	33,757 08	4,032,831 84	1,509,992 58	2,526,843 66	29,752 68
1923 Refunding Loan due 1928, 5%	2,042 50	.....	.....	820 00	1,222 50
1923 Refunding Loan due 1943, 5%	53,052 50	7,350,030 00	3,070,175 00	4,275,472 50	57,435 00
1924 Refunding Loan due 1944, 4½%	17,221 50	2,250,000 00	1,118,475 00	1,134,459 00	14,287 50
1925 Refunding Loan due 1940, 4½%	135,780 75	3,375,000 00	1,608,581 25	1,779,351 75	122,847 75
1926 Canada Loan due 1930, 4½%	247 50	.....	.....	247 50	
1926 Refunding Loan due 1946, 4½%	53,079 75	2,025,000 00	678,521 25	1,347,678 00	51,880 50
1927 Treasury Notes due 1930, 4%	60 00	1,708,919 63	.....	1,708,979 63	
1918 Victory Loan Special Account	220 00	.....	.....	30 25	189 75
Unpaid Interest Adjustment Account	795 96	.....	.....	35 01	760 95
	2,126,366 99	*93,614,437 88*	*35,423,532 83*	*58,248,331 31*	*2,068,940 73*
Payable in New York *Payables à New-York*					
1915 Loan due 1917, 5%	50 00	.....	.....	.....	50 00
1915 Loan due 1935, 5%	175 00	43,700 00	12,050 00	30,825 00	1,000 00
1916 Loan due 1921, 5%	1,400 00	.....	.....	.....	1,400 00
1916 Loan due 1926, 5%	1,625 00	.....	.....	225 00	1,400 00
1916 Loan due 1931, 5%	588,125 00	1,250,000 00	84,625 00	1,701,350 00	52,150 00
1917 Loan due 1919, 5%	1,300 00	.....	.....	100 00	1,200 00
1919 Loan due 1921, 5½%	55 00	.....	.....	.....	55 00
1919 Loan due 1929, 5½%	7,155 50	.....	.....	3,456 75	3,698 75
1922 Loan due 1952, 5%	40,625 00	5,000,000 00	802,925 00	4,212,850 00	24,850 00
1924 Loan due 1925, 4%	20 00	.....	.....	.....	20 00
1926 Loan due 1936, 4½%	29,857 50	1,800,000 00	.....	1,806,120 00	23,737 50
1930 Loan due 1960, 4%	.....	2,000,000 00	79,860 00	1,757,580 00	162,560 00
	670,388 00	*10,093,700 00*	*979,460 00*	*9,512,506 75*	*272,121 25*
	2,796,754 99	103,708,137 88	36,402,992 83	67,760,838 06	2,341,061 98

Statement of Redeemed Cancelled Dominion Securities Audited, for the year 1930-31
Etat des obligations du Dominion, rachetées et annulées, vérifiées en 1930-31

—	Matured and Unmatured Bonds Outstanding April 1, 1930 — Obligations échues, ou à échoir, impayées au 1er avril 1930	Net Value of Cancelled Securities Audited — Valeur nette des obligations annulées et vérifiées	Matured and Unmatured Bonds Outstanding March 31, 1931 — Obligations échues ou à échoir au 31 mars 1931
Payable in Canada — Payables au Canada			
1915 War Loan due 1925	$ 31,300 00	$ 4,600 00	$ 26,700 00
1916 War Loan due 1931	52,931,600 00	2,000 00	52,929,600 00
1917 Victory Loan due 1922	95,650 00	18,900 00	76,750 00
1917 Victory Loan due 1927	106,300 00	32,400 00	73,900 00
1918 Victory Loan due 1923	99,750 00	11,600 00	88,150 00
1919 Victory Loan due 1924	53,600 00	5,950 00	47,650 00
1922 Renewal Loan due 1927	40,100 00	14,550 00	25,550 00
1922 Renewal Loan due 1932	73,325,150 00	2,000 00	73,323,150 00
1923 Refunding Loan due 1928	50,400 00	29,800 00	20,600 00
1923 Refunding Loan due 1943	147,001,100 00	1,000 00	147,000,100 00
1926 Canada Loan due 1930	11,000 00	11,000 00	
1927 Treasury Notes due 1930	45,000,000 00	45,000,000 00	
Dominion Stock B. 3½%	17,700 00	500 00	17,200 00
Dominion Savings Certificates	12,925 00	1,300 00	11,625 00
War Savings Certificates	15,150 00	1,405 00	13,745 00
War Savings and Thrift Stamps	91,515 75	2,769 50	88,746 25
	318,883,240 75	*45,139,774 50*	*273,743,486 25*
Payable in New York — Payables à New-York			
1916 Loan due 1926	5,000 00	4,000 00	1,000 00
1917 Loan due 1919	1,000 00	1,000 00	
1919 Loan due 1929	85,900 00	64,600 00	21,300 00
	91,900 00	*69,600 00*	*22,300 00*
Miscellaneous — Divers			
1917 Victory Loan Suspense Account	103,380 82	140 22	103,240 60
1918 Victory Loan Suspense Account	62,903 00	15 00	62,888 00
1919 Victory Loan Suspense Account	43,947 08	105 00	43,842 08
Matured Bond and Interest Suspense Account	19,767 35	600 00	19,167 35
	229,998 25	*860 22*	*229,138 03*
	319,205,139 00	45,210,234 72	273,994,904 28

Yukon Territory — Territoire du Yukon

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE FEDERAL DEPARTMENTS IN THE YUKON TERRITORY

ÉTAT COMPARATIF DES REVENUS ET DES DÉPENSES DES MINISTÈRES DANS LE TERRITOIRE DU YUKON

Department — Ministère	1928-1929		1929-1930		1930-1931	
	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses
Agriculture	.....	$ 180 00	.....	$ 180 00	.....	$ 180 00
Finance	.....	4,999 92	.....	4,999 92	.....	4,999 92
Immigration and Colonisation	.....	183 33	.....	200 00	.....	200 00
Indian Affairs	$ 133 50	37,865 74	.....	35,039 64	.....	54,026 14
Interior	70,166 92	184,181 44	$ 83,768 27	186,374 35	$ 81,014 46	200,103 79
Justice	696 75	18,970 11	297 25	19,742 31	402 30	20,646 20
Legislation	.....	4,570 00	.....	4,585 00	.....	5,470 00
Marine	1,493 00	.....	1,410 00	.....	1,005 00	
Fisheries	.....	.....	.....	.....	440 00	
Mines	.....	6,338 48	.....	7,700 44	.....	6,768 37
National Defence	8,288 03	22,261 09	9,596 27	19,964 18	19,790 25	9,568 73
National Revenue	147,910 63	36,651 25	157,216 34	33,888 11	116,507 89	33,139 30
Post Office	13,117 02	149,167 49	12,966 81	148,576 89	12,625 17	139,004 44
Public Works	12,897 41	61,637 51	11,416 45	61,795 00	9,563 15	59,699 15
Royal Canadian Mounted Police	420 16	123,077 64	384 28	122,859 56	422 24	120,044 24
Trade and Commerce	106 25	360 00	103 75	602 70	110 50	489 10
Yukon Territory, unclaimed estates	407 64	1,308 99	408 06	.....	84 70	445 93
Totals	255,637 31	651,752 99	277,567 48	646,508 10	241,965 66	654,785 31
Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus	396,115 68	.....	368,940 62	.....	412,819 65	

Yukon Territorial Government — Gouvernement du Territoire du Yukon
Consolidated Revenue Fund — Fonds du Revenue consolidé

SUMMARY — SOMMAIRE

Excess of Expenditure over Revenue 1930-31 as below	$	8,394 06
Deduct—Credit Balance April 1, 1930		1,610 78
Debit Balance, March 31, 1931		6,783 28

STATEMENT OF REVENUE AND EXPENDITURE — ÉTAT DES REVENUS ET DES DÉPEURES

REVENUE — REVENUS

Grants from Dominion Government			
Local Council, Vote 219	$ 45,000 00		
Maintenance and Construction of Roads, Vote, 219	80,500 00		
Bounty on Wolves and Coyotes, Vote, 219	35,000 00		
		$ 160,500 00	
Revenue collected under Ordinances			
Land taxes	3,719 05		
Poll taxes	5,775 00		
Sundry taxes and licences	31,930 54		
Miscellaneous revenue	2,091 20		
		43,515 79	
Profit from Sales of liquor, transferred from Liquor Account		50,000 00	
			254,015 79

EXPENDITURE — DÉPENSES

Salaries		6,900 00	
Travel		1,090 60	
Yukon Council		1,378 50	
Schools		46,758 63	
Grants, Public Health, etc		77,008 14	
Wolf and Coyote Bounty—			
Bounties paid	12,368 32		
Refunded to Receiver General	22,631 68		
		35,000 00	
Roads, Bridges and Public Works		90,241 01	
Miscellaneous		4,032 97	
			262,409 85
Excess of Expenditure over Revenue — Excédent des déboursés sur les recettes			8,394 06

Yukon Territorial Government-Con. — **Gouvernement du Territoire du Yukon**-Suite

SUMMARY OF GRANTS AND EXPENDITURE—YUKON TERRITORIAL COUNCIL
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON

—	Grants — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
Salaries — Traitements	$ 6,900 00	$ 6,900 00		
Travelling Expenses — Frais de voyages	1,000 00	1,090 60	.....	$ 90 60
Yukon Council — Conseil du Yukon				
Indemnity and travel	1,500 00	1,378 50	$ 121 50	
Schools—Ecoles				
Dawson School	17,420 00	17,904 14	.....	484 14
Keno School	3,000 00	2,893 64	106 36	
Mayo School	3,120 00	3,012 68	107 32	
St. Mary's School	3,300 00	3,300 00		
Whitehorse School	9,285 00	9,264 17	20 83	
Assisted Schools	6,050 00	6,005 81	44 19	
Schools generally	4,500 00	4,378 19	121 81	
	46,675 00	*46,758 63*	*400 51*	*484 14*
Grants, Public Health, etc. — Allocations, hygiène publique, etc.				
Medical Health Officer	900 00	900 00		
Assistants (2)	600 00	600 00		
Sanitary Inspectors	150 00	50 00	100 00	
Mayo Hospital	7,000 00	7,000 00		
St. Mary's Hospital	12,000 00	12,000 00		
St. Mary's Hospital, bonus	8,000 00	8,000 00		
Whitehorse Hospital	4,500 00	4,500 00		
Public Health and care of Indigents	8,500 00	8,509 06	.....	9 06
Aviation Field Grants	1,400 00	524 25	875 75	
City of Dawson	11,000 00	11,000 00		
Dawson Free Library	1,000 00	1,000 00		
Keno Assay Office	6,000 00	5,980 98	19 02	
Town of Mayo	5,700 00	8,174 43	.....	2,474 43
Mayo Territorial Agent	300 00	300 00		
Mayo Circulating Library	350 00	330 39	19 61	
Town of Whitehorse	6,850 00	6,597 02	252 98	
Whitehorse Law Library	50 00	39 00	11 00	
Whitehorse Reading Room	500 00	500 00		
Whitehorse Territorial Agent	750 00	750 00		
Yukon Law Library	300 00	253 01	46 99	
	75,850 00	*77,008 14*	*1,325 35*	*2,483 49*
Wolf and Coyote Bounty	35,000 00	12,368 32		
Balance of Grant refunded	.....	22,631 68		
	35,000 00	*35,000 00*		
Roads, Bridges and Public Works — Routes, ponts et travaux publics.				
Bonanza—Indian road	2,000 00	1,987 76	12 24	
Dome Sulphur road	600 00	492 83	107 17	
Glacier Summer and Winter roads	2,260 00	2,212 04	47 96	
Hunker—Dominion road	13,000 00	12,999 87	0 13	
Indian—Stewart road	300 00	292 50	7 50	
Klondike road	3,000 00	3,910 62	.....	910 62
Klondike to Crooked Creek road	1,700 00	447 02	1,252 98	
Mayo—Yukon road	2,400 00	2,577 42	.....	177 42
Mayo District roads	28,600 00	28,372 49	227 51	
Ogilvie Bridge road	400 00	287 33	112 67	
Overland Trail, Kluane Jct. to Minto	2,125 00	3,639 15	.....	1,514 15
Whitehorse District roads	5,800 00	5,447 57	352 43	
Winter roads	6,000 00	6,899 92	.....	899 92
Roads generally	3,200 78	3,198 73	2 05	
Ogilvie Bridge repairs	500 00	780 03	.....	280 03
Dawson Cable Ferry	1,950 00	2,180 25	.....	230 25

Yukon Territorial Government-Con. — Gouvernement du Territoire du Yukon-Suite

SUMMARY OF GRANTS AND EXPENDITURE—YUKON TERRITORIAL COUNCIL-*Conc.*
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON-*Fin*

—	Grants — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
Roads, Bridges and Public Works-*Conc.* — Routes, ponts et travaux publics-*Fin*				
Purchase Caterpillar	$ 5,150 00	$ 5,329 95	.....	$ 179 95
Contingencies	6,750 00	9,185 53	.....	2,435 53
	85,735 78	*90,241 01*	*2,122 64*	*6,627 87*
Miscellaneous — Divers				
Contingencies	2,576 00	1,914 75	$ 661 25	
Printing and Stationery	2,000 00	1,744 22	255 78	
Refund, Confiscated Beaver Skins	374 00	374 00		
	4,950 00	*4,032 97*	*917 03*	
	257,610 78	262,409 85	4,887 03	9,686 10

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE
TABLEAU COMPARATIF DES REVENUS ET DES DÉPENSES

—	1928-29	1929-30	1930-31
Revenue — Revenus			
Land taxes	$ 3,852 23	$ 3,555 75	$ 3,719 05
Poll taxes	5,910 00	6,450 00	5,775 00
Sundry taxes and licenses	40,987 24	36,048 77	31,930 54
Miscellaneous revenue	1,518 87	2,617 63	2,091 20
Liquor profits	50,000 00	50,000 00	50,000 00
Territorial Revenue	102,268 34	98,672 15	93,515 79
Dominion Government Grants	118,000 00	153,000 00	160,500 00
	220,268 34	251,672 15	254,015 79
Expenditure — Dépenses			
Salaries	6,900 00	6,900 00	6,900 00
Travelling Expenses	1,100 53	994 27	1,090 60
Yukon Council	3,043 72	1,377 25	1,378 50
Schools	43,995 79	45,078 28	46,758 63
Grants	75,546 64	74,150 73	77,008 14
Wolf and Coyote Bounty			
Bounties paid	.....	2,125 05	12,368 32
Refunded to Receiver General	.....	32,874 95	22,631 68
Roads, etc	75,517 36	88,739 51	90,241 01
Miscellaneous	5,128 02	3,764 63	4,032 97
	211,232 06	256,004 67	262,409 85
Excess of Expenditure over Revenue Excédent des dépenses sur les revenus	*9,036 28	4,332 52	8,394 06
Summary — Sommaire			
Territorial Revenue	102,268 34	98,672 15	93,515 79
Expenditure	211,232 06	256,004 67	262,409 85
Excess of Expenditure over Territorial Revenue... Excédent des dépenses sur les revenus du Territoire	108,963 72	157,332 52	168,894 06
Dominion Government Grants	118,000 00	153,000 00	160,500 00
Excess of Expenditure over Revenue Excédent des dépenses sur les revenus	*9,036 28	4,332 52	8,394 06

* Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses.

Yukon Territorial Government-Con. — Gouvernement du Territoire du Yukon-Suite

Liquor Account — Compte des liqueurs

BALANCE SHEET, MARCH 31, 1931 — BILAN AU 31 MARS 1931

ASSETS — ACTIF

Cash on hand and in transit		$ 3,810 75
Inventory value of Stock on hand	$ 112,448 14	
Less—Duty payable on goods in bond	19,155 92	
		93,292 22
Claim against White Pass and Yukon Ry		138 21
		97,241 18

LIABILITIES — PASSIF

Overdraft at Canadian Bank of Commerce, Dawson	8,308 40	
Add outstanding cheques	1,828 64	
		10,137 04
Surplus Account		
Balance brought forward, April 1, 1930	58,757 81	
Profit as per Profit and Loss Account	78,346 33	
	137,104 14	
Less—Payments made to Territorial Treasurer	50,000 00	
		87,104 14
		97,241 18

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1931

COMPTE DES PROFITS ET PERTES POUR L'ANNÉE TERMINÉE LE 31 MARS 1931

Liquor Sales			
Dawson			107,269 25
Mayo			36,149 00
Whitehorse			44,636 75
Keno			50,311 50
			238,366 50
Claims			109 18
			238,475 68
Deduct—Cost of Merchandise			
Inventory, April 1, 1930		81,500 27	
Purchases		69,457 00	
Duty		49,795 76	
Freight and Marine Insurance		31,995 39	
Escort		202 90	
		232,951 32	
Less—Inventory, March 31, 1931		93,292 22	
			139,659 10
Gross Profit			98,816 58
Deduct—			
Selling Expenses			
Dawson	$ 6,113 44		
Mayo	4,703 69		
Whitehorse	4,821 35		
Keno	4,756 56		
		20,395 04	
Interest on overdraft		75 21	
			20,470 25
Net Profit carried to Balance Sheet — Bénéfice net porté au bilan			78,346 33

Yukon Territorial Government-Conc. — **Gouvernement du Territoire du Yukon**-Fin

Liquor Account-Conc. — **Compte des liqueurs**-Fin

CLASSIFICATION OF STORE EXPENSES FOR YEAR ENDED MARCH 31, 1931
CLASSIFICATION DES FRAIS D'ENTREPOT POUR L'ANNÉE TERMINÉE LE 31 MARS 1931

—	Salaries — Traitements	Rent — Loyer	Fuel, Light and Water — Chauffage, éclairage et eau	Insurance — Assurances	Storage and Cartage — Emmagasinage et charroi	Sundries — Divers	Total
Dawson	$ 3,000 00	.....	$ 888 37	$ 760 00	$ 15 00	$ 1,450 07	$ 6,113 44
Mayo	2,925 00	$ 600 00	218 60	375 00	80 62	504 47	4,703 69
Whitehorse	2,429 25	.....	458 55	375 00	175 00	1,383 55	4,821 35
Keno	2,400 00	975 00	406 25	450 00	4 02	521 29	4,756 56
Interest on overdraft	.....	.....	.....	.....	.....	75 21	75 21
	10,754 25	1,575 00	1,971 77	1,960 00	274 64	3,934 59	20,470 25

COMPARATIVE STATEMENT OF PROFIT AND LOSS FOR LAST FIVE YEARS
ÉTAT COMPARATIF DES PROFITS ET PERTES DES CINQ DERNIERES ANNÉES

—	1926-27	1927-28	1928-29	1929-30	1930-31
Net sales	$ 199,900 79	$ 204,559 57	$ 233,572 75	$ 254,346 25	$ 238,475 68
Cost of goods sold	128,067 51	128,473 85	139,107 22	144,711 73	139,659 10
Gross Profits	71,833 28	76,085 72	94,465 53	109,634 52	98,816 58
Expenses	27,318 04	27,242 53	26,676 46	21,845 53	20,470 25
Net Profits—Bénéfice net	44,515 24	48,843 19	67,789 07	87,788 99	78,346 33

1930-1931

AUDITOR GENERAL'S REPORT

TREASURY BOARD OVERRULINGS

TREASURY BOARD CORRESPONDENCE

RAPPORT DE L'AUDITEUR GÉNÉRAL

DÉCISIONS RENVERSÉES PAR LE CONSEIL DU TRÉSOR

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

31857—18½

TREASURY BOARD OVERRULINGS OF THE AUDITOR GENERAL'S DECISIONS

DÉCISIONS DE L'AUDITEUR GÉNÉRAL RENVERSÉES PAR LE CONSEIL DU TRÉSOR

No Treasury Board overrulings during the year.

Aucune décision de l'Auditeur Général ne fut renversée, au cours de l'année, par le Conseil du Trésor.

TREASURY BOARD CORRESPONDENCE

Purchase of Land without Approval of Governor in Council

AUDIT OFFICE, September 2, 1930.

DEAR SIR,—I enclose herewith copies of correspondence with the Department of Marine and Fisheries, relative to the purchase of certain sites for lighthouses without the approval of the Governor in Council.

No reply has been received to my letters, and I shall accordingly be glad to be informed if, in the opinion of the Treasury Board, the approval of the Governor in Council should be obtained for the purchase of land or other real property.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, July 18, 1931.

DEAR SIR,—On September 2nd last I wrote you asking to be informed if in the opinion of the Treasury Board the approval of the Governor in Council was necessary for the purchase of land or other real property. Copies of previous correspondence with the Department of Marine were enclosed in regard to the purchase of sites for lighthouses without the approval of the Governor in Council.

I enclose subsequent correspondence with the Department on this subject. As the Department does not consider that the approval of the Governor in Council is required I would be glad to be informed of your decision in the matter.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, October 9, 1931.

DEAR SIR.—Referring to your letters dated September 2, 1930, and July 18, 1931, requesting to be informed if, in the opinion of the Treasury Board, the approval of the Governor in Council should be obtained for the purchase of sites for lighthouses, I enclose herewith a copy of a Justice opinion dated the 16th October, 1930, in which it is stated that approval of the Governor in Council is not required in such cases.

Yours truly,

WATSON SELLAR, *Acting Sec.*

The Auditor General.

NOTE.—*This opinion was later modified as explained on page xii of the Introduction.*

AUDIT OFFICE, June 26, 1929.

DEAR SIR,—In examining the vouchers in support of the expenditure of your department charged to the vote, Construction of Lights, during the fiscal year 1928-29, I find the following payments made as compensation for expropriation of land and rights of way for lighthouses:—

— —

As it is the practice to obtain the approval of the Governor in Council for the rental or sale of land belonging to the Crown, it seems to me that the same authority should be obtained for the purchase of lands for the use of the Crown.

I am of opinion, therefore, that an Order in Council should be obtained approving of the payments in question.

Yours truly,

WM. KEARNS, *for A.G.*

The Deputy Minister, Marine Dept.

AUDIT OFFICE, May 21, 1930.

DEAR SIR,—On June 26th, 1929, I called your attention to certain payments made during the fiscal year 1928-29, as compensation for expropriation of land and rights of way for lighthouses, and stated that in my opinion an Order in Council should be obtained approving of the payments in question.

No reply to my letter has been received.

In examining the expenditure of your department for the fiscal year 1929-30, I find that payments have been made for further purchases of this nature, included in which are the following:—

— —

As the title in all real property is vested in the Crown and not in any one department, it seems to me that the approval of the Crown as represented by the Governor in Council should be obtained for all such purchases.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Marine Dept.

AUDIT OFFICE, June 23, 1930.

DEAR SIR,—I desire to direct your attention to my letters of June 26th, 1929, and May 21st, 1930, with reference to the purchase of sites for lighthouses, without the approval of the Governor in Council.

So far I have not received a reply and I shall be obliged if you will give this matter your early attention.

Yours truly,

WM. KEARNS, *for A.G.*

The Deputy Minister, Marine Dept.

DEPARTMENT OF MARINE, January 22, 1931.

SIR,—With further reference to your letter of the 21st May and departmental letter dated June 26th, 1930, in regard to the purchase of land and rights of way for lighthouses, I may point out that Chapter 64, An Act respecting expropriation of land, does not stipulate that authority of Council is required for the purchase of land under its provisions.

It will be noted that the prices paid for the lots of land and rights of way as referred to in your letter of the 21st May last are under $5,000 in each case.

I am, sir, your obedient servant,

E. HAWKEN, *Asst. D.M.*

The Auditor General.

AUDIT OFFICE, January 27, 1931.

DEAR SIR,—I desire to acknowledge the receipt of your letter of the 22nd inst. with respect to the acquisition of land as sites for lighthouses without the authority of the Governor in Council.

This matter was referred to the Treasury Board with my letter of September 2nd, 1930, and is still under consideration.

Yours truly,

WM. KEARNS, *for A.G.*

The Deputy Minister, Marine Dept.

Re Payments under Letter of Credit charged to Post Office Account

AUDIT OFFICE, October 9, 1930.

DEAR SIR,—I desire to submit for the information of the Treasury Board and for such action as the Board may determine the annexed correspondence with the Post Office Department in respect of payments through the Departmental Letter of Credit charged to what is known as Post Office Account. This is an account in which is deposited, in the first instance, receipts of Post Office public moneys; periodical adjustment entries being made subsequently so as to allocate the various amounts under their proper heading.

I am of opinion that, until such time as these moneys have been transferred to and form part of the Consolidated Fund, the Departmental Letter of Credit is not applicable to them, though the present practice has been recognized for some years, and that, in any case, the expenditure paid out of these moneys and credited to the Post Office account should be supported by properly certified vouchers.

I make this submission under Sections 36 and 41 of the Consolidated Revenue and Audit Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

THE TREASURY BOARD, August 7, 1931.

DEAR SIR,—I am directed to refer to your letter of October 9th last, concerning payments charged to Post Office Account, which have been the subject of correspondence between the Treasury Board and the Post Office Department.

In this connection two questions are raised. The first is whether or not the departmental Letter of Credit is applicable; the second is the question of submission of vouchers.

As payment by Letter of Credit is to be abolished under the amendment to the Consolidated Revenue and Audit Act, it is presumed that this question need not receive any further consideration. Regarding submission of vouchers, the Post Office Department report to the Board that they are quite willing to do this, and claim that the practice was discontinued at the instance of your office. Apparently there is some misunderstanding in this regard which can be removed by your communicating direct with the Post Office Department.

Yours truly,

WATSON SELLAR, *Acting Sec.*

The Auditor General.

AUDIT OFFICE, September 4, 1931.

DEAR SIR,—I desire to acknowledge the receipt of your letter of the 7th ult. in reply to mine of October 9, 1930, in respect of payments charged to Post Office Account through the Departmental Letter of Credit.

I note your statement that as payment by Letter of Credit is to be abolished under the amendment to the Consolidated Revenue and Audit Act, it is presumed that this question need not receive any further consideration.

With regard to the receipt of vouchers in support of such payments I may say that the necessary vouchers for the fiscal year 1930-31 have been furnished me by the Post Office Department since the date of my former letter to you in the matter.

Yours truly,

GEO. GONTHIER, *A.G.*

The Acting Secretary, Treasury Board.

AUDIT OFFICE, May 11, 1929.

DEAR SIR,—I desire to direct your attention to the practice of your Department of charging certain payments made under your Letter of Credit to the Post Offie Account. I note that these payments include redemption of cards and envelopes, indemnities, purchase of United States Air Mail stamps, etc. During the month of April, 1929, expenditure amounting to $10,779.75 was charged to this account.

I shall be glad to receive your explanation for making payments, under your Letter of Credit, chargeable to Post Office Account. I am aware that similar payments were made in past years, but notwithstanding I shall appreciate your explanation.

I also desire to direct your attention to the absence of vouchers in support of these payments. Section 45 of the Consolidated Revenue and Audit Act directs that

> "No payment shall be authorized by the Auditor General in respect of work performed, or material supplied by any person in connection with any part of the public service of Canada, unless, in addition to any other voucher or certificate which is required in that behalf, the officer, under whose special charge such part of the public service is, certifies that such work has been performed, or such materials supplied, as the case may be, and that the price charged is according to contract, or if not covered by a contract, is fair and just."

In view of this statutory provision I shall be obliged if you will furnish me with certified vouchers in support of the payments to which reference is made.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Postmaster General.

POST OFFICE DEPT., May 21, 1929.

DEAR SIR,—In *re* the above, and in answer to question asked in your letter of the 11th instant, I have to say that this is the only procedure in connection with such payments that has been followed by the Post Office Department for many years.

If there is a regulation under the Consolidated Revenue and Audit Act which prohibits this Department from issuing cheques on Post Office account as at present, the matter has not previously been brought to the attention of this Department. I would ask if Letters of Credit are limited in scope to the extent that the present procedure under the Act is irregular. If so, would you be good enough to quote the particular section of the governing Act. In view of the very important accounting question which is involved in this case, I would ask you, in view of your criticism of payments made in this manner, to be good enough to say in what way, consistent with a reasonable method of accounting, payments of the kind could be made.

A large percentage of the amount represented by cheques charged against Post Office account in this respect is recoverable, and in every case sums recovered are placed to the credit of Post Office account. I have to point out that the redemption of cards and envelopes is a proper charge against Post Office account, whatever technical criticism of the method followed can be made. The cards and envelopes which are redeemed represent a sum which could not properly be credited to Post Office account, for obvious reasons.

Indemnities are chargeable against special rates which are collected from the public in

(*a*) Registration,
(*b*) Insurance,
(*c*) C.O.D., etc.

It would be obviously impossible to earmark these various collections and set them against the indemnities paid out, as such a process would involve an accounting system so expensive as to be entirely unreasonable. Purchases of United States air mail stamps are returnable to Post Office account as amounts recovered from the sale of these stamps go back into revenue.

This Department must confess that until you have explained in detail the object of the criticism of these payments, and pointed out the basis upon which objection is taken, that it is entirely unable to offer further comment.

Yours truly,

P. T. Coolican, *Acting D.P.G.*

The Auditor General.

AUDIT OFFICE, May 28, 1929.

DEAR SIR,—Referring to your letter of the 21st inst. in explanation of payments made under your Departmental Letter of Credit which have been charged to Post Office Account and in which you ask if there is any regulation under the Consolidated Revenue and Audit Act which prohibits the Department from issuing cheques on Post Office Account, I would refer you to Section 41 of the Act in question (Chapter 178, R.S.C., 1927).

"The Auditor General shall see that no cheque issues for the payment of any public money for which there is no direct parliamentary appropriation, or in excess of any portion of such appropriation, the expenditure of which has been authorized by the Governor in Council.

(2) The Auditor General shall report to the Treasury Board, through the Minister of Finance, any case in which a sub-accountant has expended money out of the proceeds of any accountable credit, for any purpose for which there is no legislative authority, or beyond the amount for which there is such authority, or for any other appropriation or purpose not connected with such credit."

As pointed out in my letter of the 21st inst. I realize that the procedure to which I have called your attention has been in effect for some years and my object in bringing it to your notice at present is to ascertain if there is, in your opinion, special Parliamentary authority for making payments chargeable to Post Office Account, which is a revenue account, similar to the provision in the Post Office Act for the payment of salaries and allowances to certain postmasters from the gross revenue of their offices.

Yours truly,

The Asst. Deputy Postmaster General. GEO. GONTHIER, *A.G.*

POST OFFICE DEPT., May 31, 1929.

DEAR SIR,—I have your letter of the 28th instant, in regard to payments charged to Post Office account.

I have to point out that while the Section 41 of the Act to which you refer would cover items beyond the realm of ordinary expenditure for which provision has been made, this Department can find no basis for the supposition that it should preclude the payment out of Post Office account of the items mentioned in your letter of the 11th instant, viz., redemption of postcards and envelopes, indemnities, purchase of United States air mail stamps, etc. It has already been explained that the redemption of postcards and envelopes is properly chargeable against revenue, for the reason that they were included in revenue deposits, and their redemption means that the revenue was necessarily lessened by that amount. There is, therefore, no other account from which such items could be taken than Post Office account, and there is no other way of making provision for them, so long as the amount in question had not previously been credited to Post Office revenue account.

I have to point out that Post Office account includes over $200,000,000 which does not belong to Post Office revenue account, and which is not transferred to revenue account. The whole money order cash receipts, totalling $220,000,000 last year, the Savings Bank business, the Postal Note cash receipts, while deposited on Post Office account, are not transferrable to Post Office revenue account. This Department therefore fails to see the basis on which your criticism against these payments is made.

It has also been pointed out that indemnities are paid from Post Office account for the reason that special collection is made for insurance, which includes the fees on registration as well as for regular parcel insurance, and the only way in which this item could be dealt with otherwise would be to earmark the receipts. This Department could not possibly undertake to do this without involving expense which the Department is quite sure the Government would not permit, and which would be entirely beyond the total amount of receipts for that purpose. For this reason all such indemnities are paid out of Post Office account, which is the account in which the fees paid for the purpose are deposited. The purchase of United States air mail stamps was an item of expenditure that was made necessary through the necessity of furnishing air mail stamps at certain points contiguous to the United States border, and before this Department had an air mail stamp of its own. This amount also was returnable to Post Office account for the reason that these stamps were obtained to sell to the public, and we actually sold them at different Post Offices, the receipts going into revenue the same as receipts from the sale of Canadian postage stamps. At the present time we do not have to follow this action for the reason that we have our own air mail stamp which is used on letters delivered by the air mail on authorized air routes, Canada to the United States.

The statement contained in the last paragraph of your letter that the Post Office account is a revenue account is true only within the limits above referred to. Receipts on Post Office account are transferrable to Post Office revenue only after the elimination of amounts required to pay off money orders and postal notes. Insurance and registered indemnities are deducted.

You will no doubt realize that the greater portion of the money deposited on Post Office account, including nearly $240,000,000 on money order and postal note account, is simply cash received from the public to be transmitted by means of money orders and postal notes to its

proper destination, and is accounted for through money orders and postal notes which are filed as paid vouchers. In the same way cash received for insurance is not handed to the Post Office by the public as revenue, but to ensure them against loss in the mails, and to the extent that it is so used, it has nothing to do with Post Office revenue, the *surplus only* being transferred to Post Office revenue account.

Yours truly,

P. T. COOLICAN, *Acting D.P.G.*

The Auditor General.

Re Biological Board—Balance of Appropriation carried forward to following Fiscal Year

(*See also page xxxii of the Introduction*)

AUDIT OFFICE, November 7, 1930.

DEAR SIR,—I enclose herewith copies of correspondence with the Fisheries Branch, Department of Marine and Fisheries, relative to the practice of the Biological Board of carrying forward from one fiscal year to the next following the unexpended balance of appropriation provided by Parliament for carrying on its activities.

This practice has arisen, no doubt, from the fact that the Department has placed to the credit of the Board by cheques issued under its Letter of Credit larger amounts than were necessary to meet immediate requirements. Whether the unexpended balance has been placed to the credit of the Board or remains a balance of appropriation in the hands of the Department does not, it seems to me, alter the fact that the amounts in question have not been expended and consequently should be dealt with in the manner provided by the Consolidated Revenue and Audit Act, Section 49, Subsection 3.

The balance unexpended on the last day of the fiscal year should have been refunded in accordance with the provision in that regard in the Consolidated Revenue and Audit Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

AUDIT OFFICE, October 9, 1931.

DEAR SIR,—On November 7, 1930, I referred to you copies of correspondence with the Fisheries Branch of the Marine Department regarding the practice of the Biological Board in carrying forward from one fiscal year to another of the unexpended balance of their appropriation.

Would you please let me know if the question has been considered by the Board and what decision, if any, has been arrived at.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

TREASURY BOARD, October 17, 1931.

DEAR SIR,—I beg to acknowledge your letter of the 9th instant, in further reference to the practice of the Marine Biological Board of carrying forward unexpended balances of their appropriations from one fiscal year to another.

After consideration of your original submission, the Treasury Board referred the matter to the Deputy Minister of Justice and received a reply from Mr. Edwards, a copy of which is enclosed for your information.

Yours truly,

WATSON SELLAR, *Acting Sec.*

JUSTICE DEPARTMENT, December 4, 1930.

DEAR SIR,—I have had under consideration your letter of the 21st ultimo (T. 138051 B.), with regard to the Biological Board of Canada, and beg to advise you as follows: The submission, as I understand it, is as follows:—

Appropriations have been made by Parliament from time to time for the "Marine Biological Board of Canada," such as that contained in vote No. 198, schedule A, chapter 64 of the statutes of 1929. I presume that the reference in this vote to the Marine Biological Board of Canada is intended as a reference to the Biological Board of Canada which is governed by the provisions of chapter 18 of the Revised Statutes of Canada, 1927. It appears that these appropriations have been expended by the Department of Marine by the issue of monthly cheques to the Biological Board of Canada, so that at the end of any fiscal year the appropriation is shown on the books of the Department as having been completely expended, although there is usually an unexpended balance on hand in the possession of the Board at the end of each fiscal year. The question is whether in these circumstances the appropriation has actually been expended in each year, or whether there is an unexpended balance which would lapse under the provisions of section 49, subsection 3, of the Consolidated Revenue and Audit Act.

The answer to this question involves considerations of some difficulty, and I think it might perhaps be desirable to avoid giving a categorical answer one way or the other. So far as the Appropriation Act itself is concerned no difficulty arises, except in so far as the misdescription of the Board is concerned, and that I presume is not of any great importance. The appropriation appears to be an ordinary one, which, standing by itself, would clearly be subject to the provisions of said section 49, subsection 3, of the Consolidated Revenue and Audit Act. There are no words in it indicating the intention of Parliament to make a grant to the Board, or otherwise indicating that the appropriation was to be spent outside the ordinary provisions of the law. That being so, it is necessary to consider whether there is anything in the Biological Board Act which would have this effect. Section 9 of the Biological Board Act reads as follows:—

> "From the moneys appropriated by Parliament for the work of the Board, or which the Board may receive through bequest, donation or the sale of specimens of natural history, the secretary-treasurer, under the direction of the Board, shall expend such sums as are necessary for the work of the Board."

One of the effects of this provision seems to be that the Secretary-Treasurer, under the direction of the Board, shall, from the moneys appropriated by Parliament for the work of the Board, expend such sums as are necessary for the work of the Board. If this be the effect of the provision, then it might be argued that Parliament intended the moneys appropriated to be paid over to the Board by way of grant, in which case the procedure already followed would be entirely in order. On the other hand it is doubtful from the section itself whether that was the intention of Parliament. I am rather disposed to think that the power intended to be given to the Secretary-Treasurer was merely to expend, under the direction of the Board, such sums as the Board found necessary for its work during the fiscal year, and which it had received from the Department for that purpose out of the moneys appropriated by Parliament therefor—that is to say, the Board was only entitled to receive from the Department in any fiscal year such sums as were necessary for the work of the Board in that year, and that if during the year advances had been made to the Board which proved to be more than were required for its actual needs during that year any unexpended balance in its hands should be refunded to the Department, and that the unexpended balance of the appropriation would then lapse. I am fortified in this conclusion by the fact that by section 3 of the Biological Board Act it is provided that the control of the Board shall be under the Minister, which rather suggests that it is not a body independent of the Crown to which a grant out of public funds could be made, but that its functions are carried on directly under the control of the Minister, who is also responsible, in conjunction with the Department of Finance, for the expenditure of the appropriations.

In view of the above I am disposed to think that matters should be left as they are for the past, but that the situation should be drawn to the attention of the responsible member of the Government, so that the Government may consider whether the legislation should be amended so as to make the meaning clear.

Yours truly,

W. STUART EDWARDS, *D.M. of J.*

The Acting Secretary, Treasury Board.

AUDIT OFFICE, December 2, 1929.

DEAR SIR,—I desire to direct your attention to the practice of your department of transferring to the incoming fiscal year the balance of the appropriation for the Marine Biological Board remaining unexpended at the close of the preceding year.

It is provided in subsection 3, section 40 of the Consolidated Revenue and Audit Act, being Chap. 178, R.S.C. 1927, as follows:—

"Balances of appropriations which remain unexpended at the end of the fiscal year shall lapse and be written off, and balances of credits issued in respect thereof, against which no cheques have been drawn before the end of the fiscal year, shall lapse concurrently therewith. . . ."

In view of this statutory provision I shall be obliged if you will let me know your authority for transferring from one year to the next the balances in question.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Fisheries Dept.

DEPARTMENT OF FISHERIES, December 6, 1929.

SIR,—I have your letter of the 2nd instant, in which you state that it is the practice of this Department to transfer to the incoming fiscal year the balance of the appropriation for the Marine Biological Board remaining unexpended at the close of the preceding year, and in reply I beg to state that such is not the case.

I may explain that since 1912 when the Biological Board Act was passed by Parliament, by which Act the Board was given authority to expend such sums as are necessary for the work of the Board and to submit a statement of the expenses of the Board to the Auditor General annually at the close of each fiscal year, no expenditures whatever have been made by the Department for the Board except by placing to the credit of the Board in the Bank of Montreal here, a stated portion of the appropriation each month, and by the end of each fiscal year the appropriation is exhausted, consequently there never has been any balance left to be carried over to the appropriation for the incoming fiscal year.

The Biological Board is controlled by the Minister, not by the Department.

I am, sir, your obedient servant,

WM. J. E. CASEY, *Asst. D.M.F.*

The Auditor General.

Re Outstanding Accounts, Department of Public Printing and Stationery

AUDIT OFFICE, November 11, 1930.

DEAR SIR,—At the close of the fiscal year the various departments owed the King's Printer for stationery, printing and lithographing the sum of $437,243.89. The corresponding amount for 1928-29 was $293,936.37 and for 1927-28, $194,276.01.

The following is a list of the larger arrears due at the close of the fiscal year 1929-30:—

Department	Stationery	Printing	Total
Agriculture	$ 35,119 81	$ 84,848 32	$ 119,968 13
Trade & Commerce	18,254 79	47,107 19	65,361 98
Labour	7,017 34	43,155 20	50,172 54
Interior	24,054 07	25,123 32	49,177 39
Pensions and National Health	5,186 39	15,788 33	20,974 72
Mines	.....	17,883 45	17,883 45
Secretary of State	6,154 39	9,980 63	16.135 02
Marine & Fisheries	1,725 23	13.958 24	15,683 47
Insurance	210 77	13,357 97	13,568 74
Civil Service Commission	6,790 83	6,564 86	13,355 69

These arrears include purchases by the Departments for several months of the previous fiscal year in some instances including more than half the fiscal year.

In this connection I desire to direct the attention of the Treasury Board to Order in Council P.C. 11/2508, dated November 8, 1890, a copy of which is attached, approving certain suggestions made by the Secretary of State to secure the expeditious settlement of accounts due the King's Printer by the several departments of the Government. The departments seemingly have not observed the directions of the Governor in Council in this respect and the disregard of them has led to these abnormal arrears at the close of the fiscal year.

I feel the Treasury Board should know how this matter stands and am therefore referring it for whatever action may appear to the Board necessary, as to my mind the practice of the departments in purchasing supplies beyond the amount of the appropriation at their disposal for the year is virtually a violation of Sections 40 and 49 of the Consolidated Revenue and Audit Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply was received but provision was made in the Appropriation Act, No. 1, 1931, to adjust all arrears.*

Re Overpayment of Salary

(For previous correspondence, see in Auditor General's Report, 1929-30, "Report under Section 41, Subsection 2, Consolidated Revenue and Audit Act," Vol. I, p. 280.)

OTTAWA, December 15, 1930.

DEAR SIR,—I enclose herewith copies of further correspondence with the Clerk of the House of Commons relative to the overpayment of salary to the Chief Accountant of the House.

Notwithstanding my letter of November 14 in which Mr. Beauchesne was informed of the opinion given by the Deputy Minister of Justice to the Treasury Board, which confirmed my contention that the payment of the increased salary to Mr. Sherwood was illegal, payment was again made to him at the increased rate of $4,000, according to the pay list and cheque list submitted to this Office for the month of November.

This overpayment of salary is reported to you under Section 41, Subsection 2 of the Consolidated Revenue and Audit Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, January 16, 1931.

DEAR SIR,—Further to my letter to you of December 15, 1930, with reference to the continued payment to the Chief Accountant of the House of Commons of a salary in excess of the duly authorized rate, I desire to call your attention

to the fact that according to the pay list and cheque list submitted to the office a similar payment was again made in December last.

This overpayment of salary is reported to you under Section 41, Subsection 2 of the Consolidated Revenue and Audit Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, January 20, 1931.

DEAR SIR,—Referring to previous correspondence concerning the salary being paid to B. W. Sherwood, Accountant, House of Commons, I enclose, for your information, copy of a letter which is being forwarded by direction of the Treasury Board, to the Clerk of the House of Commons.

Yours truly,

WATSON SELLAR, *Acting Sec.*

The Auditor General.

TREASURY BOARD, January 20, 1931.

DEAR SIR,—The Treasury Board have given further consideration to a submission from the Auditor General, concerning the salary being paid B. W. Sherwood, Accountant, House of Commons.

In view of the opinion of the Deputy Minister of Justice that:—

"there is no legal authority for payment of salary to Mr. Sherwood in excess of the rate authorized by the Civil Service Commission"

the Board direct that future payments be made at the rate so authorized, and that the amount paid to Mr. Sherwood in excess of such authorization be refunded to the Receiver General.

Yours truly,

W. SELLAR, *Acting Sec.*

The Clerk of the House of Commons.

AUDIT OFFICE, March 10, 1931.

DEAR SIR,—In further reference to previous correspondence relating to excess salary being paid the Chief Accountant of the House of Commons and especially to your letter of January 20 enclosing a copy of the direction of the Treasury Board to the Clerk of the House that future payments to the Chief Accountant should be made at the rate authorized and that the amount paid him in excess of the authorized rate should be refunded to the Receiver General, I now wish to inform you that neither of these directions have been observed, apparently.

Mr. Sherwood's salary cheque for January was issued at the same excess rate of $333.33 and was presented for payment at the Bank on February 18 which was subsequent to the receipt of your letter. I find also from the list of cheques of the House of Commons for February that his salary cheque for that month was also issued at the same excess rate. The statement of refunds received by this Office do not show that any refund has yet been made of the salary overpaid him.

As it would appear that the officials of the House of Commons are ignoring the directions of the Treasury Board I am forwarding the above information before the issue of the salary pay lists for the current month.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, November 14, 1930.

DEAR SIR,—I enclose herewith a copy of my letter of reference to the Treasury Board and its reply which confirms my objection that the payment of a salary to your Chief Accountant in excess of the rate duly authorized should be discontinued and a refund obtained.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, November 14, 1930.

DEAR SIR,—I am in receipt of your letter of the 14th instant with which was enclosed your submission to the Treasury Board respecting the salary of B. W. Sherwood, Accountant, House of Commons, Mr. Watson Sellar's letter to you under date of November 7th, and an opinion given on October 29th, 1930, by Mr. Edwards, Deputy Minister of Justice.

I note that the Treasury Board has not given any decision in the matter. Mr. Sellar simply states that the Deputy Minister of Justice has expressed the opinion that there is no legal authority for increasing Mr. Sherwood's salary. The House of Commons is not bound by the opinion of the Department of Justice.

Your letter and the correspondence therewith enclosed will be submitted to the Commission of Internal Economy.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk H. of C.*

The Auditor General.

NOTE.—*Notwithstanding the direction of the Treasury Board of January 20, 1931, payments continued to be made to the Accountant at the excess rate for the balance of the year but as special provision was made in the Supply Bill of 1931-32 for a payment of salary to this official of $4,140 per annum from October 1, 1929, no further objection was raised to the payments made prior to this authorization having been obtained.*

Eligibility of Employees in exempted Positions to become Contributors under the Superannuation Act

AUDIT OFFICE, December 17, 1930.

DEAR SIR,—The Civil Service Superannuation Act, 1924, applies automatically to everyone appointed permanently to the Civil Service after July 19th, 1924 (with certain restrictions as to the amount of salary received, etc.), as well as to those appointed before that date who elect to come under its provisions. Methods of appointment to the Service are divided into three classes, viz:—

1. Those appointed by the Civil Service Commission.
2. Those appointed by the Governor in Council or by the Departments to positions excluded from the operation of the Civil Service Act (P.C. 1053 of June 29th, 1922, and other exempting Orders).
3. Those appointed under special statutes, including the Appropriation Acts.

In regard to those appointed by the Civil Service Commission, the following points are observed:—

(*a*) Unless specially stated in the advertisement no candidate is admitted for examination who is over 35 years of age.

(*b*) No candidate is assigned permanently until he produces a medical certificate to show that he is in good health and letters of reference in regard to his character.

(c) The certificates issued indicate clearly whether the appointments are temporary, seasonal or permanent, so that there is no doubt as to the appointee's eligibility to become a contributor.

Appointments made under the exempting Orders in Council are not subject to these restrictions. Thus:—

(a) No definite age limit is prescribed, the only reference to age being that the person selected "shall be suitable as to age." Persons have been appointed permanently to such positions who were over 65 years of age, and there is no evidence that any consideration is given to the factor of age.

(b) No medical certificate as to the state of health of the appointee is required nor any references as to character, the only direction given by the Order in Council in this regard being the very general one that the person selected shall be suitable as to character and habits.

(c) The "selection of employees" for exempted positions is left entirely in the hands of the Departments but no direction is given as to the instrument of appointment. In some cases Orders in Council are passed authorizing the appointment, in others letters from the Minister or Deputy Minister may be regarded as the appointing instrument, but in a great number of cases *no instrument of any kind is issued,* the only intimation of appointment being the appearance of the appointee's name on the departmental paylist. P.C. 1053 does not use the words "permanent" or "temporary" at all, and in practically all these cases there is no information given as to whether the appointee is to be regarded as permanent, temporary or seasonal.

As regards appointments made under special statutes there is not the same difficulty in deciding in what category the appointee belongs, that is, whether permanent or temporary, as the appointment is generally made by the Governor in Council and the status can be inferred from the language of the Order in Council. It would be an advantage however if the Orders in Council were more definite in this respect. The same lack of restrictions maintains though as regards age, health and character.

The exempting Order in Council of June 29th, 1922, provided that when an exempted position is occupied for a period exceeding six months, it must be reported to the Civil Service Commission for classification. It seems to have been assumed that such classification of the position constitutes the permanency of the occupant of the position, but that does not necessarily follow. Moreover, even if such classification could be taken as a criterion of an employee's permanency, it must be observed that some of the departments have not yet taken the necessary steps to have these classifications effected.

While it is true that the Superannuation Act, 1924, does not prescribe any limitations as to the age, health or character of contributors at the time of their being brought under the Act, it does name an age limit for retirement (65) and it does state that ill health is one of the reasons for which a contributor may retire with an allowance. It also demands permanency as one of the conditions upon which the Act may be applied to any employee. Under present conditions employees in exempted positions have been accepted as contributors after they have reached the age of 65. Others have been accepted as contributors and very shortly afterwards retired with an allowance on account of ill health, the inference being that it is quite possible, owing to the lack of any medical examination, that they were not in good health when made permanent.

In my letter of June 29th, 1929, I called your attention to the unsatisfactory condition as regards the payment of the gratuity on death to relatives of deceased employees who had been occupying exempted positions. By your recommendation to Council which was approved on May 13th, 1930, this situation was remedied. I have also had correspondence with the Civil Service Commission with regard to the right of these employees in exempted positions to statutory holidays, sick, special and retiring leave, and I understand that this matter is under consideration.

In view of the fact that many of the occupants of these exempted positions have been and are being accepted as contributors under the Act notwithstanding the absence of definite information as regards their precise status and the absence of any definite restrictions as to their age or health at the time when they are brought under the operations of the Act, I am of the opinion that the whole question of the application of the Superannuation Act to employees in exempted positions should be reviewed. The primary cause of the difficulties referred to is, of course, the lack of definiteness in the exempting Orders in Council and not in the Superannuation Act or the Superannuation Regulations.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, December 22, 1930.

DEAR SIR,—On the 17th inst. I wrote you with regard to the application of the Superannuation Act, 1924, to employees in exempted positions, pointing out some of the difficulties encountered.

As an illustration of some of the points raised in that letter I desire to direct your attention to the case of Jos. Leclaire, Fireman-Labourer at Montreal, Public Works Department, a schedule for whose retirement has recently been before me. Mr. Leclaire was first appointed by departmental letter as a temporary on November 6, 1924. On April 26, 1927, the department requested that the position he was then occupying be classified and the Civil Service Commission certified to his classification on March 15, 1928. He was then considered eligible to be brought under the provisions of the Superannuation Act, 1924, and was accepted as from April 26, 1927. As Mr. Leclaire was born on August 5, 1861, he was thus over 65 years of age when brought under the Act. Now at the age of 69 years it is proposed to retire him on account of ill-health.

No particular objection was raised to this schedule as it seemed to be in conformity with the general practice which has obtained in regard to the applying of the Superannuation Act, 1924, to persons in exempted positions, and it was accordingly signed and returned to the department. It seems, however, to exhibit some of the inconsistencies arising out of this practice.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply has been received to these letters, but I am informed that the matter is under consideration by the Treasury Board.*

Re Superannuation Act, 1924—Counting Periods of Absence without Pay as Service

AUDIT OFFICE, February 9, 1931.

DEAR SIR,—In an opinion given by the Deputy Minister of Justice to the Assistant Deputy Minister of Finance under date of December 31st last, in connection with the retirement of Mr. F. Defoy from the Department of National Revenue, it was ruled that the view of the Auditor General's Office is not correct that a period of absence on leave without pay with respect to which no contribution is made cannot be counted for any purpose whatever under the provisions of the Superannuation Act.

In connection with this opinion I would point out that neither in Defoy's case nor in any other has my objection to counting periods of absence without pay and without contributions been entirely for the reason implied in that opinion. In all such cases where objection was taken there was another feature involved which is not covered by the Justice ruling. It is a matter of administration rather than of law. The objection was made because the records in all of them indicated a possible intention on the part of the Department concerned in each case to qualify the contributor for an allowance, by granting him leave of absence without pay after his active employment ceased and which he could not receive if leave of absence without pay were not granted. The objection was not on general principles to counting such leave but to the propriety of counting it if the intention was merely to complete a ten-year period. The opinion held by me in this respect seems to have also been the opinion of the Finance Department for a schedule of this nature which I signed correct as to calculations only was not approved by the Treasury Board. There have been three cases of this nature to which I have raised objection and in order to place the objection in concrete form an outline of each case is given herewith. No contributions appear to the credit of the individuals in respect of their periods of absence but my objection would stand even if contributions had been made. Each employee, it will be noted, had less than ten years' active service, but sufficient leave of absence without pay was allowed subsequent to the termination of active employment to make up the minimum service called for by the Act as necessary to make them eligible for the allowance claimed.

H. C. Wilson—Income Tax Division—Service 10 years
Actual service—9 years, 9½ months
Leave without pay—2½ months

This employee resigned at the end of 9 years, 7½ months' service, but the department recommended that the resignation be made effective from a date 4½ months subsequent thereto (2½ months being granted as leave without pay and 2 months as retiring leave) thus technically giving him a service of 10 years which if allowed makes him eligible for a return of his contributions. I declined to certify the schedule as being correct except as to calculations only. Without any reply being made to my letter the schedule has again been submitted for my verification.

L. J. Savard—Post Office Dept.—Service 10 years, 12 days
Actual Service—9 years, 7 months, 12 days
Leave without pay—5 months

At the end of his active employment he was declared medically unfit for further service but was allowed to remain on leave without pay for 5 months, the time necessary to technically qualify him for a life annuity instead of a gratuity.

I returned the schedule without signing it with the suggestion that another schedule covering a gratuity only should be submitted. No other schedule has been received.

F. Defoy—Income Tax Division—Service 10 years, 2 months
Actual Service—8 years, 4 months, 16 days
Leave without pay—1 year, 9 months, 16 days

This employee retired on account of ill-health on October 31, 1928. No action was taken by the Department to retire him until over 1 year and 9 months had elapsed. His retirement is recommended from the completion of the minimum of service. If this period can count as service the employee may be granted the annuity claimed. The schedule covering a gratuity was signed and returned to the Department but a second schedule has been received, this time for an annuity.

The question involved in these cases depends for its solution upon whether the leave of absence without pay, subsequent to the termination of active employment is bona fide service within the intention of the Superannuation Act. Section 5 of the Act provides that a contributor who has served ten years or more may be granted—

(1) An annuity for reasons of age, ill-health or abolition of office.

(2) A withdrawal allowance, if he resigns or is removed from Office, equal to the amount of his contributions.

If he has not had the requisite ten years' service he cannot be granted an annuity under (1) under any conditions, nor a withdrawal allowance under (2). In the cases cited, the active service terminated several months short of the 10 years and the shortage was met by the granting of leave of absence without pay. If a Department, designedly or otherwise, delays the acceptance of a resignation until the contributor's service through leave of absence without pay reaches the statutory minimum of 10 years, can it be considered that the department has complied with the spirit and intention of the Act in respect of that statutory qualification? The essential point, in my opinion, in determining the period of a contributor's service in such cases is the determination of the date when his service actually terminated plus such period of statutory or retiring leave to which he may be entitled at that time. If periods of absence without pay, subsequent to that date, are allowed as in the above mentioned cases, then the ten years' statutory limitation is only a theoretical one which the departments may overcome whether the shortage is covered by days or months or years. The recommendations in these cases would seem to indicate that the departments concerned consider that a hardship is involved in this requirement as to length of service but the only solution to that is to amend the Act. All the cases seem to point to the necessity for such definite action by the Treasury Board as seems to be possible under Section 11 of the Act, by which all cases of this kind may be dealt with fairly and uniformly. The artificial prolongation of service, whether intentional or otherwise, would, in my opinion, be subversive of the obvious intention of the Act in fixing ten years minimum service as one of the bases of qualifications for an allowance. There may be cases in which there are good reasons for granting leave without pay just prior to retirement such as, for example, in the case of an employee whom the department expects or hopes will return at the termination of the leave, but the files in the above mentioned cases give no indication of such expectation. The calculations on the three schedules are correct but until I am informed as to whether the Treasury Board considers the periods of absence without pay can be accepted as service as claimed, I am withholding my certificate.

While the opinion of the Deputy Minister of Justice in the Defoy case does not solve the difficulty I have been discussing in connection with these cases, including Defoy's, it does raise another difficulty which may have to be considered very soon, namely, the determination of the allowance that Defoy, for example, would be entitled to receive, if he were a contributor under Part I instead of Part IV of the Act. The Regulations of the Treasury Board provide that in all such cases the period of absence without pay and without contributions shall not be counted in computing the length of service upon which the allowance is based. For contributors under Part I the average salary for the last ten years is the salary basis for computing the allowance but if the contributor has had less than ten years with pay and contributions there would appear to be no salary basis established for determining his allowance.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE.—*In the Orders in Council subsequently passed covering the retirements of Messrs. Defoy and Savard, provision was made for their superannuation allowances being paid in the form of gratuities only, their periods of absence not being allowed to count as service. In the case of Mr. Wilson no Order in Council has been received approving of his claim, which would indicate that his claim was disallowed.*)

Re Expenditure charged to wrong Appropriation

AUDIT OFFICE, February 21, 1931.

DEAR SIR,—I find on examination of the vouchers sent me by the Mines Department in support of expenditures charged to Vote 188 for investigation of mineral resources and deposits, etc., that a number of items totalling **$634.17** have been charged to this Vote which should obviously have been charged to Vote 402, under which provision has been made for the Peat Plant at Alfred, Ontario.

This is clearly a case for reference to the Treasury Board under Section 59 of the Consolidated Revenue and Audit Act. I shall be glad to have the decision of the Board as to the manner in which the items in question shall be entered in the annual appropriation account.

I enclose copies of correspondence between my Office and the Department concerned.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply was received, but the necessary amount to cover the items referred to was provided in the supplementary estimates, 1930-31.*

AUDIT OFFICE, January 9, 1931.

DEAR SIR,—Included in the expenditure made from Vote No. 188, Mines $300,000, Investigations of Mineral Resources and Deposits, up to October 31st, 1930, I find a number of items aggregating $504 which are properly chargeable to Vote No. 402, Maintenance of the Peat Plant at Alfred, Ontario.

Please explain their inclusion in payments made from Vote No. 188.

Yours truly,

WM. KEARNS, *for A.G.*

The Deputy Minister, Mines Department.

DEPARTMENT OF MINES, January 15, 1931.

DEAR MR. KEARNS,—In reply to your letter of the 9th instant, re charges to Vote No. 188, Mines, $300,000, Investigation of Mineral Resources and Deposits, I have to advise that owing to lack of provision by Government of funds for absolutely necessary expenses for maintaining the Peat Plant at Alfred ($3,000 was asked for by the Minister of Mines but only $1,000 was provided in the Estimates), Vote No. 402—Maintenance of the Peat Plant at Alfred, Ontario—was fully expended early in the fiscal year. Further expenditure was necessary for the protection of the Government's equity in the property, and also for the disposal of peat fuel on hand, pending the decision of the Registrar of the Exchequer Court in an action taken by the Crown to recover from Peat Fuels, Limited, an amount approximating $85,000. As this plant was entirely under the control of the Mines Branch, necessary disbursements have been made from the Mines Branch Main Vote.

If the Auditor General will not allow the expenses in connection with the Alfred Peat Plant in excess of the $1,000 voted to be charged to Vote No. 188/$300,000, I would be pleased to be advised of such action as must be taken.

Yours sincerely,

CHARLES CAMSELL, *D.M.*

The Asst. Auditor General.

AUDIT OFFICE, January 20, 1931.

DEAR SIR,—I have your letter of the 15th inst. in reply to mine of January 9th, 1931, with reference to expenditure pertaining to the Peat Bog at Alfred.

The fact that Vote No. 402 was exhausted was not, in my opinion, sufficient justification for charging further expenditure on that account to Vote No. 188 appropriated for other purposes. Referring to your inquiry as to necessary action, I would suggest that you consult the Department of Finance.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Mines Department.

DEPARTMENT OF MINES, February 16, 1931.

DEAR SIR,—On the 9th ultimo my attention was drawn to the charging of items against Mines Branch Vote No. 188/$300,000, which it was stated should have been charged to Vote No. 402, and in your letter of the 20th ultimo you suggested my consulting with the Department of Finance.

A recent check-up of the status of our various appropriations indicates that Vote No. 188/$300,000 has still unexpended a sufficient amount to permit of the estimated over-expenditure on Vote No. 402, viz., $1,400 to be paid from it. In these circumstances, after consultation with the Finance Department, I beg to enquire if it would be satisfactory to you for the estimated overage of $1,400 on Vote No. 402 being charged against Vote No. 188/$300,000, if authority of the Governor General in Council is secured therefor?

The whole Alfred Peat operation is so closely related to various kinds of investigative work performed by the Mines Branch, that the operations at Alfred for several years were paid for out of Mines Branch Vote "for investigation of mineral resources and deposits; of the mining and metallurgical industries and of mineral technology, etc.," and it would seem not unreasonable that the Alfred expenditures should be debited to the Investigations Vote.

Yours sincerely,

CHARLES CAMSELL, *D.M.*

The Auditor General.

AUDIT OFFICE, February 21, 1931.

DEAR SIR,—Referring to previous correspondence respecting a charge of $504 on Vote 188 which should have been charged to Vote 402 for $1,000, being an amount specially provided for the Maintenance of the Peat Plant at Alfred, Ontario, I desire to inform you that under the established practice it is not permitted to charge the excess expenditure on a vote for a specific purpose to a vote for general purposes though the expenditure to be so charged might be a proper charge on such general vote if a specific vote had not been provided.

I have therefore asked the Treasury Board, under Section 59 of the Consolidated Revenue and Audit Act, "to determine in what manner the items in question shall be entered in the Annual Appropriation Account."

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Mines.

Re Insurance on Boilers

AUDIT OFFICE, March 20, 1931.

DEAR SIR,—On November 25th, 1880, an Order in Council was passed, authorizing the insurance in the Canadian Steam Users' Association of steam boilers in certain Dominion buildings.

By Order in Council of July 5th, 1881, the general principle was laid down that it would be a wise economy for the Government to underwrite its own risks, as well on movable as on immovable property, and it was directed that all existing policies be suffered to lapse and no new ones effected. The boilers of Dominion buildings, however, were subsequently excepted from the operation of this Order by an Order passed on July 29, 1882. By Order in Council of June 16th, 1927, the terms of the Order of July 5, 1881, were extended to include automobile insurance of all classes on Government automobiles.

On my submitting a question to the Treasury Board in September, 1929, concerning insurance on Government property at the various legations abroad, I was advised as follows by the Secretary, under date of November 28, 1929:—

> The Board are of opinion that the principle laid down in Order in Council of July 5, 1881, as amended by Order in Council of June 16, 1927, should be adhered to, and that no insurance should be effected on Government property wherever situated, but that articles in the Legations which are not the property of the Government may be insured, and premiums paid without violation of the Regulations above referred to.

Recently I had occasion to question a payment by the Department of National Defence of a premium on boiler insurance. The Department replied that the insurance policy covers the risks of explosion which they considered did not conflict with the Orders in Council regarding fire and automobile insurance; subsequently they drew my attention to the Order in Council of July 29, 1882, mentioned above. A copy of this correspondence is attached hereto.

In view of the principle laid down in the Order of July 5, 1881, and reiterated in the Treasury Board communication of November 28, 1929, I should like to be advised as to whether boiler insurance should or should not be excepted from the general policy of not insuring Government property.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, April 1, 1931.

DEAR SIR,—Referring to your letter of the 20th ultimo concerning insurance on boilers, I am directed by the Treasury Board to advise you that the general principle, already laid down, concerning insurance on Government property should be adhered to, and should apply to the class of insurance referred to in your letter.

Yours truly,

WATSON SELLAR, *Acting Sec.*

The Auditor General.

AUDIT OFFICE, November 11, 1930.

DEAR SIR,—In examining the expenditure made from Vote 85, Non-Permanent Active Militia, for the fiscal year 1930-31, I find that, by Headquarters, Ottawa, cheque No. 2638, Messrs. R. Stewart & Sons Limited, were paid the sum of $18.65 as premium on boiler insurance.

Replying to an inquiry from this Office as to the scope of the provisions of Order in Council dated July 5, 1881, and Treasury Board Minute of June 16, 1927, dealing with insurance, the Treasury Board took the ground "that no insurance should be effected on Government property wherever situated."

In view of this direction of the Treasury Board please explain the payment of insurance premium in the present instance.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, National Defence.

DEPARTMENT OF NATIONAL DEFENCE, December 13, 1930.

DEAR SIR,—In reply to your letter dated November 11, regarding the payment made as a premium on boiler insurance:

It has been the policy of this Department for many years to carry insurance on all steam boilers (excepting sectional boilers) owned or operated by the Department. This course was decided upon chiefly as presenting the most economical method of securing proper and efficient periodic inspection. The question as to whether the carrying of such insurance would be compatible with the Government's policy of not insuring buildings was referred to the Department of Justice for a decision under date of June 29, 1909, and the decision was rendered by the Department of Justice that the matter was a question of policy to be decided by the Minister of the interested Department. The policy covers the risks of explosion and it is contended that this does not conflict with the intent of the Orders in Council referred to in your letter, which apply to fire and automobile insurance.

Trusting that this is the information you require.

Yours truly,

G. J. DESBARATS, *D.M.*

The Auditor General.

AUDIT OFFICE, January 12, 1931.

DEAR SIR,—I have your letter of the 13th ult. in reply to mine of November 11, 1930, with reference to boiler insurance.

You inform me that "the decision was rendered by the Department of Justice that the matter was a question of policy to be decided by the minister of the interested departments." The secretary's statement that "this department is not able to advise upon questions of policy" does not solve the question at issue.

Replying to an inquiry with reference to insurance of Government property abroad, the secretary of the Treasury Board, on November 28, 1929, wrote me as follows: "The Board are of opinion that the principle laid down in Order in Council of July 5, 1881, as amended by Order in Council of June 16, 1927, should be adhered to, and that no insurance should be effected on Government property wherever situated."

You contend that to insure boilers does not contravene the provisions of the Orders in Council which apply to fire and automobile insurance. I think the point raised by you should be submitted to the Treasury Board so as to obtain a direction as to whether the insurance on boilers in military buildings owned by the Government comes under the Order in Council of June 16, 1927, and Mr. Saunders' letter of November 28, 1929.

In my opinion, no premiums for such insurance should be paid without special authority from the Governor in Council.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, National Defence.

DEPARTMENT OF NATIONAL DEFENCE, January 31, 1931.

DEAR SIR,—In reply to your letter of 12th January, 1931, regarding boiler insurance, I beg to invite your attention to Order in Council, P.C. 1672 of 29th July, 1882.

You will note that this Order in Council definitely excepts the boilers of Dominion Buildings from the operation of Order in Council P.C. 1030 of the 5th July, 1881, as it was not the intention that the provisions of P.C. 1030 should extend to the boilers.

In view of the above, the continuation of boiler insurance by this Department would seem to be quite in order, and there appears to be no necessity to obtain special authority from the Governor in Council for payment of boiler insurance premiums.

Yours truly,

G. J. DESBARATS, *D.M.*

The Auditor General.

AUDIT OFFICE, June 27, 1931.

DEAR SIR,—On March 20th last, I wrote you with regard to a payment by the Department of National Defence of a premium on boiler insurance and asked to be advised as to whether insurance of this nature should or should not be excepted from the general policy of not insuring government property.

In your letter of April 1 you stated that you were directed by the Treasury Board to advise me that the general principle, already laid down, regarding insurance on government property should be adhered to, and should apply to the class of insurance referred to in my letter. On April 24 I communicated your reply to the department, pointing out that in view of that decision no new policies or renewals of insurance should be entered into and that careful consideration should be given to the advisability of cancelling existing contracts.

The Deputy Minister, in his reply of June 9, stated that it was considered that Order in Council, P.C. 1677 of July 29, 1882, confers the necessary authority under which the department might insure its steam boilers against risk of accident or explosion and, in the closing paragraph of his letter, questioned if a decision of the Treasury Board could "have the effect of over-ruling the higher authority of Privy Council as embodied in P.C. 1677 of July 29, 1882."

In view of the stand taken by the department I have considered it advisable to submit this matter once more to the Board for such further direction as they may deem advisable.

Copies of my letter of April 24 to the Deputy Minister and of his reply of June 9 are enclosed herewith; copies of the preceding correspondence accompanied my letter to you of March 20.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, April 24, 1931.

DEAR SIR,—Let me refer you to previous correspondence on the subject of boiler insurance, particularly to your letter of January 31st last, in which you call my attention to Order in Council of July 29, 1882 (P.C. 1677), excepting boilers in Dominion Buildings from the operation of the Order in Council of July 5, 1881.

Since the receipt of that letter I have referred this question to the Treasury Board and have received a reply from the Acting Secretary advising me that the general principle already laid down concerning insurance on government property should be adhered to and should apply to insurance on boilers. In view of this decision no new policies or renewals should be entered into and careful consideration should be given to the advisability of cancelling existing contracts.

I enclose copies of my reference to the Treasury Board and of the Secretary's reply.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, National Defence.

DEPARTMENT OF NATIONAL DEFENCE, June 9, 1931.

DEAR SIR,—With reference to your communication of April 24th last, in regard to insurance of Government property, I beg to say that as far as this Department is concerned the general principle laid down by Order in Council of July 5, 1881, respecting the insurance of Government property is being adhered to. As regards insurance on the steam boilers operated by this Department it is considered that Order in Council, P.C. 1677 of July 29, 1882, confers the necessary authority under which this Department may insure its steam boilers against risk of accident or explosion.

It is to be assumed that in granting exemption from the provisions of Order in Council of July 5, 1881, of Government operated steam boilers, Privy Council took into consideration the special reasons why exception should be made of this particular class of property. This insurance is of a somewhat different character to the ordinary insurance of buildings, etc., against fire or other damage, inasmuch as the company which assumes the risk provides a rigid inspection of these boilers periodically by its experts, testing them as to their safety under working conditions, thus affording additional safeguards for the persons operating them.

Even if the decision of the Acting Secretary of the Treasury Board is to be interpreted as indicated in your letter as a decision of Treasury Board and not a personal opinion of the Acting Secretary, such, presumably, could not have the effect of over-ruling the higher authority of Privy Council as embodied in P.C. 1677 of July 29, 1882.

Yours faithfully,

G. J. DESBARATS, *D.M.*

The Auditor General.

Order in Council, 11th August, 1931 (P.C. 205/1875)

TREASURY BOARD,—The Board recommend that Order in Council P.C. 1672 of July 29, 1882, exempting steam boilers of Dominion Buildings from the operation of the general Order in Council concerning insurance on Government property, dated July 5, 1881, be cancelled.

C. G. KEZAR, *Asst. Clerk P.C.*

Re Payment of Living Allowance to Employee while on leave of absence

AUDIT OFFICE, June 18, 1931.

DEAR SIR,—Under authority of Order in Council 116/1394 of August 22nd, 1925, Mr. D. F. Warren was appointed representative of the Canadian Government in China, with the title of Commissioner of Immigration for Canada, at a salary of $4,200 per annum with an additional living allowance of $2,000 per annum while in China.

Mr. Warren was away from China for the period of June 5th to November 3rd, 1930, on leave of absence with pay, and was paid the living allowance during the whole of that period. As the appointing instrument is explicit in stating that the living allowance is payable "while in China," I asked the Department of Immigration and Colonization for an explanation of the payment of the allowance to Mr. Warren during an absence from China, and was informed that the Department's interpretation of the words "while in China" was "while holding the office of Commissioner of Immigration for Canada in China."

As the Order in Council appointing Mr. Warren was passed on the recommendation of the Treasury Board, I shall be glad to have the direction of the Board as to the interpretation to be placed on the words "while in China."

A copy of the correspondence with the Department of Immigration and Colonization regarding this matter is enclosed.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

THE TREASURY BOARD, August 7, 1931.

DEAR SIR,—Referring to your letter of June 18th last, concerning payment of living allowance to D. F. Warren, Commissioner of Immigration, in China, I am directed by the Board to advise that such allowance is not payable when Mr. Warren is outside of China on leave of absence.

Yours truly,

WATSON SELLAR, *Acting Sec.*

The Auditor General.

AUDIT OFFICE, December 13, 1930.

DEAR SIR,—I find that Mr. Warren is being paid living allowance whilst in Canada on leave of absence. His appointment as Commissioner of Immigration for Canada in China was authorized by P.C. 116/1394 of August 22nd, 1925, under Section 3 of the Chinese Immigration Act of 1923, at a salary of $4,200 per annum with an additional living allowance of $2,000 per annum while in China.

As the authorizing Order in Council is explicit in stating that the allowance is payable only while Mr. Warren is in China will you please let me know your reasons for paying the allowance to Mr. Warren whilst he is in Canada on leave.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Immigration and Colonization.

DEPT. OF IMMIGRATION AND COLONIZATION, December 22, 1930.

DEAR SIR,—I am in receipt of your letter of the 13th instant referring to the payment of living allowance to Mr. D. F. Warren, our Commissioner at Hong Kong, whilst on an official furlough in Canada.

Mr. Warren, having no assistant whom he could entrust with the affairs of his Office during his absence on the holiday leave to which he is entitled every year, was compelled to carry forward this leave from year to year. After a long period of five years the Department considered that it was fair and just to grant Mr. Warren leave of absence for a trip to Canada for the dual purpose of giving him a much needed rest and at the same time of procuring the Department the advantage of discussing the affairs pertaining to the administration of his office, this leave having been granted under the provisions of Section 75 of the Civil Service Commission regulations. Arrangements were made by the Department to send one of their officers to Hong Kong to take charge of the office during Mr. Warren's absence and the latter came forward to Canada in June last for a period of about four months.

Although the Order in Council authorizing the appointment of Mr. Warren states that besides his salary an additional living allowance at the rate of $2,000 is to be paid to him whilst in China, the Department holds the view that the meaning of "whilst in China" is *"whilst holding office in China."* The additional living allowance authorized in the case of Mr. Warren is similar to that made to our Director of Emigration, London, England, and to the allowance granted, although for a lesser amount, to our agents in the British Isles and on the Continent of Europe, such allowance being granted as additional remuneration for the *maintenance of a home in distant countries.* It is, therefore, the contention of the Department that if, for official reasons, any officer entitled to such allowance is called away temporarily from the country in which his office is held, he should not be penalized by the loss of same which, as aforementioned, is to apply on the maintenance of a home.

Under the circumstances it would have been unreasonable to expect Mr. Warren to break the arrangements made for the maintenance of his home in Hong Kong for the few months of official leave granted to him by the Department. The climatic conditions in China are so trying that after a few years of continuous duty there without holidays it is considered to be not only a matter of right but one of necessity to grant our representative there an extended leave outside that country for the purpose of recuperation and that whilst on furlough of this temporary nature he should be paid his living allowance the same as if he were taking this leave in China, in which latter instance the payment of the allowance could not be questioned.

Yours truly,

W. J. EGAN, *D.M.*

The Auditor General.

AUDIT OFFICE, August 14, 1931.

DEAR SIR,—I desire to refer you to my letter of December 13th, 1930, and your reply of December 22nd, 1930, in regard to the payment of living allowance to Mr. Warren whilst away from China on leave of absence.

As the Order in Council appointing Mr. Warren was passed on the recommendation of the Treasury Board, and is explicit in stating that the living allowance is payable "while in China," I asked the Board for an interpretation of the words "while in China." A reply dated August 7, 1931 (copy enclosed), advises me that the living allowance is not payable while Mr. Warren is outside of China on leave of absence.

Please let me know what action you propose to take in the matter.

Yours truly,

WM. KEARNS, *for A.G.*

The Deputy Minister, Dept. of Immigration and Colonization.

NOTE.—*Subsequently the approval of the Governor in Council was granted for the payment of this living allowance while Mr. Warren held the position of Commissioner.*

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

Achats de terrains sans l'autorisation du Gouverneur en son Conseil

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 septembre 1930.

MONSIEUR,—Ci-inclus ampliation de mes lettres au Ministère de la Marine et des Pêcheries concernant l'achat de certains terrains pour la construction de phares, sans avoir obtenu l'autorisation du Gouverneur en son Conseil. Mes lettres sont jusqu'à aujourd'hui, restées sans réponse, et je désirerais savoir si le Conseil du Trésor est d'avis que l'autorisation du Gouverneur en son Conseil est nécessaire pour l'achat de terrains ou autres biens fonds.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 18 juillet 1931.

MONSIEUR,—Le 2 septembre dernier je vous écrivis vous demandant si, d'après le Conseil du Trésor, les achats de terrains ou autres bien-fonds devaient être autorisés par le Gouverneur en son Conseil. Je joignais à ma lettre ampliation de la correspondance échangée avec le Ministère de la Marine relativement à des terrains qu'il avait achetés, pour y construire des phares, sans en avoir obtenu l'autorisation du Gouverneur en son Conseil.

Ci-inclus ampliation de la correspondance échangée depuis à ce sujet. Le Ministère de la Marine étant d'avis que l'autorisation du Gouverneur en son Conseil n'est pas nécessaire, je serais heureux de connaître votre opinion sur ce point.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 9 octobre 1931.

MONSIEUR,—En réponse à vos lettres des 2 septembre 1930 et 18 juillet 1931, demandant si le Conseil du Trésor est d'avis que les achats de terrains pour la construction des phares doivent être autorisés par le Gouverneur en son Conseil, veuillez trouver ci-inclus ampliation de l'opinion du Ministère de la Justice, en date du 16 octobre 1930, d'après laquelle l'autorisation du Gouverneur en son Conseil n'est pas nécessaire dans ces cas.

Votre dévoué,

WATSON SELLAR, *Secrétaire intérimaire.*

L'Auditeur Général.

Remarque: Cette décision fut modifiée dans la suite, comme je l'explique dans l'Introduction, page lxxii.—A.G.

BUREAU DE L'AUDITEUR GÉNÉRAL, 26 juin 1929.

MONSIEUR,—Il ressort de la vérification des pièces justificatives des dépenses, imputées par votre Ministère, au cours de l'année financière 1928-29, au crédit voté pour la construction des phares, que des paiements furent faits à même ce crédit, pour des expropriations de terrains ou des achats de droits de passage.

Comme il est d'usage d'obtenir l'autorisation du Gouverneur en son Conseil pour louer ou vendre des terrains appartenant à la Couronne, il me semble que cette même autorisation est nécessaire pour l'achat de terres devant appartenir au Domaine. Ces paiements devraient, à mon avis, être autorisés par arrêté en Conseil.

Votre dévoué,

WM. KEARNS, *Auditeur Général adjoint.*

Le Sous-ministre de la Marine.

BUREAU DE L'AUDITEUR GÉNÉRAL, 21 mai 1930.

MONSIEUR,—Le 26 juin 1929 j'attirai votre attention sur certains paiements de 1928-29, relatifs à des expropriations de terrain et des achats de droits de passage pour des phares, qui, à mon avis, auraient dû être autorisés par arrêté en Conseil. Ma lettre est restée sans réponse. Il ressort de la vérification de vos dépenses de 1929-30, que des paiements pour des achats de même nature ont encore été faits au cours de cette année.

Comme toutes les propriétés immobilières appartiennent à la Couronne et non à un des ministères, il semblerait que tous les achats doivent en être autorisés par le Gouverneur en son Conseil, représentant la Couronne.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de la Marine.

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 juin 1930.

MONSIEUR,—Je désire vous rappeler mes lettres du 26 juin 1929 et du 21 mai 1930, concernant l'achat, sans l'autorisation du Gouverneur en son Conseil, de terrains pour la construction de phares. N'ayant pas encore reçu de réponse je vous prierai de vous occuper de cette question sans plus tarder.

Votre dévoué,

WM. KEARNS, *Auditeur Général adjoint.*

Le Sous-ministre de la Marine.

MINISTRE DE LA MARINE, OTTAWA, 22 janvier 1931.

MONSIEUR,—Pour faire suite à votre lettre du 21 mai, et à celle du Ministère en date du 26 juin 1930, concernant les achats de terrain et les droits de passage pour les phares, je dois vous dire que, d'après les dispositions du Chapitre 64 "loi des Expropriations", l'autorisation du Gouverneur en son Conseil n'est pas nécessaire pour les achats de terrain. Veuillez également remarquer que les montants payés pour les terrains ou les droits de passage, mentionnés dans votre lettre du 21 mai dernier, sont dans chaque cas, inférieurs à $5,000.

Je suis Monsieur,

Votre obéissant serviteur,

E. HAWKEN, *Sous-ministre adjoint.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 27 janvier 1931.

MONSIEUR,—J'accuse réception de votre lettre du 22 du courant, concernant les terrains achetés pour la construction de phares, sans avoir obtenu l'autorisation du Gouverneur en son Conseil. La question de ces achats, soumise par moi au Conseil du Trésor, le 2 septembre 1930, est actuellement à l'étude.

Votre dévoué,

WM. KEARNS, *Auditeur Général adjoint.*

Le Sous-ministre de la Marine.

Paiements faits à même la lettre de crédit chargés au "Compte des Postes"

BUREAU DE L'AUDITEUR GÉNÉRAL, 9 octobre 1930.

MONSIEUR,—Pour sa gouverne et afin de lui permettre de prendre les décisions qu'il jugera opportunes, je soumets au Conseil du Trésor la correspondance échangée avec le Ministère des Postes au sujet de paiements faits par ce Ministère, à même sa lettre de crédit et chargés au compte appelé "Compte des Postes". C'est à ce compte que sont tout d'abord créditées les sommes versées par le public, qui, par des ajustements périodiques, sont virées aux comptes auxquels elles appartiennent.

Bien que la façon de procéder actuelle soit suivie depuis quelques années, à mon avis, tant que ces argents n'ont pas été virés au Fonds consolidé et n'en font pas partie, la lettre de crédit du ministère ne leur est pas applicable, mais en tout cas, les dépenses payées à même ce fonds, devraient être appuyées par des pièces justificatives dûment approuvées.

Je soumets ce cas au Conseil du Trésor conformément aux articles 36 et 41 de la loi du Revenu consolidé et de la Vérification.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, OTTAWA, 7 août 1931.

MONSIEUR,—Je suis chargé de répondre à votre lettre du 9 octobre dernier relative à certains paiements imputés au Compte des Postes qui fournirent matière à un échange de correspondance entre le Conseil du Trésor et le Ministère des Postes.

Deux questions peuvent se poser relativement à ces paiements, à savoir, premièrement si la lettre de crédit du ministère leur est applicable, secondement, si des pièces justificatives doivent être fournies.

Les paiements par lettre de crédit étant appelés à disparaître à la suite des modifications apportées à la loi du Revenu consolidé et de la Vérification, il en résulte que la première question se trouve par là même réglée. Quant à la production de pièces justificatives, le Ministère des Postes a fait savoir au Conseil du Trésor qu'il était tout à fait consentant à les fournir, ajoutant que s'il avait cessé de le faire c'était à la demande même de votre Bureau.

Il existe évidemment sur cette seconde question un malentendu que vous pourrez faire disparaître en vous mettant directement en rapport avec le Ministère des Postes.

Votre dévoué,

WATSON SELLAR,
Secrétaire intérimaire.

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 4 septembre 1931.

MONSIEUR,—J'accuse réception de votre lettre du 7 du mois dernier en réponse à celle que je vous écrivis le 9 octobre 1930 au sujet de paiements faits à même la lettre de crédit du ministère et chargés au Compte des Postes.

Je prends note de ce que vous me dîtes au sujet des paiements par lettre de crédit, appelés à disparaître à la suite des modifications apportées à la loi du Revenu consolidé et de la Vérification, cette question est-il à présumer étant par là même réglée.

Quant à la production des pièces justificatives appuyant ces paiements, je dois vous dire que pour l'année financière 1930-31, le Ministère des Postes les a transmises à mon Bureau.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire intérimaire du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 mai 1929.

MONSIEUR,—Je désire attirer votre attention sur la coutume qu'a votre ministère de charger au compte des Postes certains paiements faits sur sa lettre de crédit. Je remarque entre autres paiements le rachat de cartes et d'enveloppes, les indemnités, l'achat des timbres de la poste aérienne des Etats-Unis, etc. Au cours du mois d'avril 1929, $10,779.75 furent chargés à ce compte.

Voudriez-vous me dire pour quels motifs des paiements imputables au Compte des Postes sont faits sur votre lettre de crédit. Je sais que des paiements semblables furent faits les années précédentes mais je désirerais quand même en avoir l'explication.

Je dois aussi vous faire remarquer que ces paiements ne sont appuyés d'aucune pièce justificative, bien que l'article 45 de la "loi du Revenu consolidé et de la Vérification" stipule que:

> "Nul paiement ne doit être autorisé par l'Auditeur Général à l'égard de travaux faits ou de matériaux fournis par quelqu'un relativement à une partie quelconque du service public du Canada, à moins qu'en sus de toute autre pièce justificative ou de tout certificat qui est exigé à cet égard, le fonctionnaire dont relève spécialement cette partie du service public ne certifie que cet ouvrage a été fait, ou que ces matériaux ont été fournis, suivant le cas, et que le prix demandé est conforme au contrat, et s'il n'est pas couvert par un contrat, qu'il est juste et équitable."

Par suite de cette disposition de la loi, je vous serais obligé de me faire parvenir les pièces de dépenses approuvées, appuyant les paiements mentionnés plus haut.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre des Postes.

MINISTÈRE DES POSTES, 21 mai 1929.

MONSIEUR,—En réponse à la question que vous me posiez dans votre lettre du 11 courant, je dois vous dire que depuis de nombreuses années le Ministère des Postes, a procédé ainsi pour le paiement de ces comptes.

Si en vertu des dispositions de la Loi du Revenu consolidé et de la Vérification, il existe un règlement interdisant au ministère d'émettre des chèques sur le Compte des Postes, comme il le fait actuellement, on a omis de le lui signaler.

Je voudrais savoir si l'emploi des lettres de crédit est limité au point que, d'après la loi, la façon de procéder actuelle soit irégulière. S'il en est ainsi, auriez-vous l'obligeance de m'indiquer l'article de la loi le spécifiant.

Par suite du point très important de comptabilité résultant de ce cas, je vous prierai, puisque vous critiquez ce mode de paiement, de bien vouloir m'indiquer de quelle manière, compatible avec une méthode rationnelle de comptabilité, ces paiements pourraient être faits.

Un pourcentage élevé du montant représenté par les chèques émis sur ce Compte des Postes est recouvrable et tout montant ainsi recouvré est crédité au Compte des Postes.

Je dois vous faire remarquer que régulièrement le prix de rachat des cartes et des enveloppes doit être imputé au Compte des Postes, quelles que soient les critiques auxquelles puisse prêter cette façon de faire.

Pour des raisons bien évidentes, les cartes et enveloppes rachetées représentent un montant qui, régulièrement ne peut être crédité au Compte des Postes.

Les indemnités sont payables à même certains droits perçus sur le public pour:

(*a*) Recommandations.
(*b*) Valeurs déclarées.
(*c*) Envois contre remboursement, etc.

Il serait évidemment impossible de comptabiliser séparément ces différents paiements et d'imputer à chacun d'eux les indemnités à payer car, un tel système de comptabilité serait absolument déraisonnable par suite des dépenses excessives qu'il entraînerait.

Les achats des timbres de la poste aérienne des Etats-Unis sont restituables au Compte des Postes, les montants provenant de leur vente étant crédités aux revenus.

Ce ministère doit avouer, que tant que vous n'aurez pas fait connaître plus clairement pourquoi vous critiquez ces paiements, et sur quoi vous vous appuyez pour vous y opposer, il se voit dans l'impossibilité de vous fournir d'autres éclaircissements.

Votre dévoué,

P. T. COOLICAN, *Sous-ministre adjoint.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 mai 1929.

MONSIEUR,—En réponse à votre lettre du 21 courant me donnant des explications sur les paiements faits à même la lettre de crédit du Ministère et imputés au Compte des Postes, et me demandant s'il existait un règlement, en vertu de la loi du Revenu consolidé et de la Vérification, interdisant au Ministère d'émettre des chèques à même le Compte des Postes, je vous référerai à l'article 41 de la loi précitée:

1. "L'Auditeur Général doit veiller à ce qu'il ne soit émis aucun chèque en paiement de deniers publics pour lesquels le Parlement n'a pas directement voté un crédit, ou pour le paiement de deniers excédant d'un montant quelconque le crédit dont l'emploi a été autorisé par le Gouverneur en son Conseil.

2. L'Auditeur Général doit faire rapport au Conseil du Trésor, par l'entremise du Ministre des Finances, de tous les cas où un sous-comptable a employé des deniers, sur les produits d'un crédit comptable, à des objets non autorisés par autorité législative, ou au delà de la somme autorisée, ou à quelque autre crédit ou fin qui ne se rattachent pas à ce crédit comptable (S.R.C., Ch. 178).

Comme je vous le faisais remarquer dans ma lettre du 21 du courant, je me rends compte que la pratique sur laquelle j'attirai votre attention est suivie depuis plusieurs années, et mon but en vous la signalant aujourd'hui est de savoir si, à votre avis, pour faire des paiements à même le Compte des Postes qui est un compte de revenus, il existe une autorisation spéciale du Parlement analogue, à celle prévue dans la loi des Postes, permettant de payer le traitement et les allocations de certains maîtres de poste à même les revenus bruts encaissés par eux.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre adjoint des Postes.

MINISTÈRE DES POSTES, 31 mai 1929.

MONSIEUR,—J'ai reçu votre lettre du 28 du courant au sujet des paiements imputés au "Compte des Postes".

Je dois vous faire remarquer que si l'article 41 de la loi auquel vous me référez s'applique aux trop-payés des dépenses ordinaires pour lesquelles des provisions furent faites, le ministère n'y peut trouver aucune disposition permettant de supposer qu'il empêche le paiement, à même le Compte des Postes, des différents item mentionnés dans votre lettre du 11 du courant, à savoir le rachat de cartes postales et d'enveloppes, les indemnités, l'achat de timbres de la poste aérienne des Etats-Unis, etc.

Il a déjà été expliqué que, régulièrement, les rachats de cartes postales et d'enveloppes doivent être imputés aux revenus, car leur valeur ayant figuré dans les dépôts de revenus, ces derniers se trouvent nécessairement diminués du montant de ces rachats.

Il n'existe, par conséquent, pas d'autre compte que celui des Postes pour leur paiement, et il n'est pas d'autre moyen d'y faire face tant que le montant en question n'a pas été au préalable crédité au revenu des Postes.

Je dois vous faire remarquer qu'au Compte des Postes sont portés plus de $200,000,000 n'appartenant pas au revenu des Postes et qui n'y sont pas virés. La totalité des argents provenant des envois d'argent par mandats-poste, s'élevant l'année dernière à $220,000,000, les mouvements de la caisse d'épargne postale, les fonds provenant de l'émission des bons de poste, quoique déposés au Compte des Postes ne sont pas transférables au revenu des Postes. Le ministère ne peut par suite s'expliquer sur quoi vous vous basez pour critiquer ces paiements.

On a également fait remarquer que les indemnités sont payées à même le Compte des Postes, quoique des montants soient perçus spécialement pour la recommandation, tant pour les valeurs déclarées que pour la recommandation des paquets ordinaires, mais s'il en était autrement la seule façon de procéder serait de comptabiliser séparément chaque catégorie de recettes. Ce ministère ne pourrait probablement pas le faire, sans que les dépenses ne soient supérieures aux encaissements prévus à cette fin, et, est-il assuré, le Gouvernement s'y opposerait. Telle est la raison pour laquelle toutes ces indemnités sont payées à même le Compte des Postes, les droits perçus dans ce but y ayant été déposés.

Avant que le ministère n'eut ses timbres de la poste aérienne, il était dans l'obligation d'en acheter aux Etats-Unis afin d'en donner à différents bureaux, situés près de la frontière. Ce montant devait également figurer au Compte des Postes car ces timbres étaient achetés pour être vendus au public. Ils sont actuellement en vente dans différents bureaux de poste et les recettes en provenant sont versées aux revenus comme celles de la vente des timbres postes canadiens. Nous n'en achetons plus actuellement, les lettres entre le Canada et les Etats-Unis suivant une des routes aériennes autorisées et étant affranchies avec nos propres timbres.

Le dernier paragraphe de votre lettre avançant que le Compte des Postes est un compte de revenus, n'est vrai que dans la limite des observations ci-dessus. Les recettes du Compte des Postes ne peuvent être virées aux revenus des Postes qu'après déduction des sommes nécessaires au paiement des mandats et des bons de poste. Les droits de recommandations et ceux des valeurs déclarées sont déduits. Vous vous rendrez sans doute compte que la plus grande partie des argents déposés au Compte des Postes, dont près de $240,000,000 proviennent de l'émission des mandats ou des bons de poste, est simplement de l'argent versé par le public pour être transmis à qui de droit par mandats ou bons de poste, portés en compte comme pièces justificatives de paiement.

Il en va de même pour les droits de recommandation qui ne sont pas versés par le public à titre de revenu, mais pour le garantir contre toute perte, et étant employés à cette fin ils ne peuvent être considérés comme revenus, le *surplus seul* étant viré au compte des revenus des Postes.

J. COOLICAN,
Sous-ministre adjoint.

L'Auditeur Général.

Commission de biologie marine: balances inemployées reportées à l'année suivante

Voir aussi les remarques sur la Commission paraissant à la page xciii de l'Introduction

BUREAU DE L'AUDITEUR GÉNÉRAL, 7 novembre 1931.

MONSIEUR,—Ci-inclus ampliation de la correspondance échangée avec le Ministère de la Marine et des Pêcheries, service des Pêcheries, au sujet de la Commission de biologie marine, qui, à la fin d'une année financière reporte à la suivante, la balance inemployée des crédits que lui a votés le Parlement pour ses travaux de recherches. Cette pratique provient, sans aucun doute, de ce que le ministère, par chèques créés sur sa lettre de crédit, avance à la Commission des sommes supérieures à celles nécessaires pour ses besoins immédiats. Que la balance disponible soit placée au crédit de la commission ou reste entre les mains du ministère, elle représente la partie inemployée du crédit voté, et n'ayant pas été dépensée devrait, à mon avis, à l'expiration de l'année financière, être remboursée, tel que le stipule pour les balances inemployées, l'article 49, alinéa 3, de la loi du Revenu consolidé et de la Vérification.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 9 octobre 1931.

MONSIEUR,—Le 7 novembre 1930 je vous délivrais ampliation de la correspondance échangée avec le Ministère de la Marine et des Pêcheries, service des Pêcheries, au sujet de la Commission de biologie marine qui, à la fin d'une année financière, reporte à la suivante la balance inemployée de son crédit.

Voudriez-vous me faire savoir si le Conseil du Trésor a pris cette question en considération et, au cas où il aurait pris une décision à ce sujet, me la faire connaître.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 17 octobre 1931.

MONSIEUR,—J'accuse réception de votre lettre du 9 du courant concernant la coutume qu'a la Commission de biologie marine, à la fin d'une année financière, de virer à la suivante la balance inemployée de son crédit.

Après avoir pris connaissance de votre première lettre, le Conseil du Trésor en référa au Sous-ministre de la Justice, et je vous délivre ci-inclus ampliation de la réponse de M. Edwards.

Votre dévoué,

L'Auditeur Général.

WATSON SELLAR,
Secrétaire intérimaire.

MINISTÈRE DE LA JUSTICE, 4 décembre 1931.

MONSIEUR,—Votre lettre du 21 du mois dernier (T-138051.B), au sujet de la Commission de biologie du Canada, a été de ma part, l'objet d'études approfondies.

Tel que je le comprends, le cas qui se présente est le suivant:

Le Parlement, de temps en temps, vote des subsides pour la "Commission biologique maritime du Canada", tels ceux prévus au crédit 198, Annexe "A", Chapitre 64 des Statuts de 1929. Je présume que par "Commission biologique maritime du Canada", l'on entend la "Commission de biologie du Canada", régie par les dispositions du Chapitre 18 des Statuts Revisés du Canada de 1927. Ces crédits paraissent être dépensés par le Ministère de la Marine, au moyen de chèques créés chaque mois en faveur de la Commission de biologie du Canada, de façon qu'à la fin de l'année financière, dans les livres du Ministère, le crédit semble avoir été employé en totalité, quoique la Commission ait généralement entre les mains une balance disponible. La question est de savoir si, dans ces conditions, le crédit a été réellement dépensé chaque année, ou s'il reste une balance inemployée qui, d'après les dispositions de l'article 49, alinéa 3, de la loi du Revenu consolidé et de la Vérification, doit être périmée et frappée de déchéance.

Cette question présente quelques difficultés et je pense qu'il serait préférable de ne pas y répondre de façon catégorique dans un sens ou dans l'autre. En ce qui concerne la Loi des Subsides la seule difficulté est le titre inexact donné à la commission, mais ce n'est pas, je crois, de grande importance. Le crédit, semble être, en effet, un crédit ordinaire, et par là même soumis aux dispositions de l'article 49, alinéa 3, de la loi du Revenu consolidé et de la Vérification, sa rédaction n'indiquant pas que le Parlement fut dans l'intention d'accorder une allocation à la commission, ou qu'il ne dut pas être employé conformément aux dispositions ordinaires de la loi. Ceci étant, il est nécessaire de rechercher si quelqu'une des dispositions de la "loi de la Commission de biologie" aurait cet effet. L'article 9 s'en lit comme suit:

> "A même les crédits affectés par le Parlement aux travaux du Conseil, ou que le Conseil peut recevoir par legs, donations ou par la vente de spécimens d'histoire naturelle, le secrétaire-trésorier, sous la direction du Conseil, dépense les sommes nécessaires pour les travaux du Conseil."

Un des effets de cet article semble être que le secrétaire-trésorier, sous la direction du Conseil, doit, à même les crédits votés par le Parlement pour les travaux du Conseil, dépenser les montants nécessaires pour lesdits travaux. Si telle est bien l'intention de cet article, il pourrait être alors avancé que les montants accordés par le Parlement le sont à titre d'allocations et, en ce cas, la façon de procéder actuelle du Conseil serait tout à fait régulière, mais d'un autre côté, il est douteux d'après les dispositions de cet article que telle fut l'intention du Parlement. Je suis plutôt porté à croire que les pouvoirs que l'on se proposait de donner au secrétaire-trésorier étaient seulement de dépenser, sous la direction du Conseil, les sommes que ce dernier penserait nécessaires pour ses travaux de l'année financière, et que dans ce but le ministère les lui avait versées à même le crédit voté par le Parlement, c'est-à-dire que le Conseil est seulement autorisé à recevoir du ministère au cours d'une année financière les sommes qui, au cours de ladite année, lui sont nécessaires pour ses travaux, et au cas où les sommes ainsi accordées sont supérieures à celles réellement nécessaires, les balances inemployées entre ses mains doivent être reversées au ministère et la portion disponible du crédit être périmée et frappée de déchéance. Je suis confirmé dans cette dernière opinion du fait que l'article 3 de la "Loi du Conseil de biologie" stipule que le Conseil est sous le contrôle du Ministre, ce qui laisse plutôt supposer que ce n'est pas une organisation indépendante de la Couronne à qui une allocation puisse être accordée à même les deniers publics, mais que ces travaux doivent être directement sous le contrôle du Ministre, qui, conjointement avec le Ministère des Finances est responsable de l'emploi des crédits.

De ce qui précède je suis porté à penser que les choses, pour le passé, devraient être laissées en l'état actuel, mais que l'on devrait attirer l'attention du membre responsable du Gouvernement sur cette façon de procéder afin que le Gouvernement puisse considérer si la loi ne devrait pas être modifiée pour être rendue plus claire.

Votre dévoué,

M. STUART EDWARDS,
Sous-ministre de la Justice.

Le Secrétaire intérimaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 décembre 1929.

MONSIEUR,—Je tiens à attirer votre attention sur ce que votre ministère, à la fin d'une année financière, reporte à la suivante, la balance inemployée du crédit voté pour la Commission de biologie marine. D'après les dispositions de l'article 49, alinéa 3, de la loi du Revenu consolidé et de la Vérification:

> "Les soldes de crédits restés sans emploi à la fin de l'année financière sont périmés et doivent être rayés des livres et les soldes des crédits émis à leur égard et contre lesquels il n'a pas été tiré de chèques avant la fin de l'année financière sont périmés concurremment" (Ch. 178, S.R.C. 1927).

Par suite de cette disposition de la loi, je vous prierai de me dire en vertu de quelle autorisation, à la fin d'une année financière, vous reportez à la suivante les balances ci-dessus.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre des Pêcheries.

MINISTÈRE DE LA MARINE ET DES PÊCHERIES,

DIVISION DES PÊCHERIES, 6 décembre 1929.

MONSIEUR,—Je reçois votre lettre en date du 2 courant, me disant que le Ministère, à la fin d'une année financière, reporte à la suivante les balances inemployées de la Commission de biologie marine; je dois vous faire remarquer que tel n'est pas le cas. Depuis 1912, année où fut votée par le Parlement la "loi de la Commission de biologie marine", cette dernière est autorisée à dépenser telle somme qu'elle juge nécessaire pour la conduite de ses travaux, et de fournir, à la fin de chaque année, un état de ses dépenses à l'Auditeur Général. Le Ministère n'a fait aucune dépense pour la Commission, si ce n'est de placer chaque mois à son crédit à la Banque de Montréal, une portion du montant voté. Il s'en suit que ce crédit se trouve épuisé à la fin de l'année financière, et qu'aucun montant ne peut être reporté à l'année suivante. La Commission de biologie marine est contrôlée par le Ministre et non pas par le ministère.

Je suis, Monsieur,

Votre obéissant serviteur,

WM. J. E. CASEY,
Sous-ministre intérimaire.

L'Auditeur Général.

Imprimerie et Papeterie de l'État: Comptes impayés

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 novembre 1930.

MONSIEUR,—A la fin de l'année financière, pour achats de papeterie, frais d'impressions, lithographie, les divers ministères devaient $437,243.89 à l'Imprimeur du Roi, au lieu de $293,936.37 en 1928-29 et de $194,276.01 en 1927-28. Ci-après est une liste des plus gros montants dus à la fin de 1929-30:

Ministères	Papeterie	Impressions	Total
Agriculture	$ 35,119 81	$ 84,848 32	$ 119,968 13
Commerce	18,254 79	47,107 19	65,361 98
Travail	7,017 34	43,155 20	50,172 54
Intérieur	24,054 07	25,123 32	49,177 39
Pensions et Hygiène	5,186 39	15,788 33	20,974 72
Mines	.....	17,883 45	17,883 45
Secrétariat d'Etat	6,154 39	9,980 63	16,135 02
Marine et Pêcheries	1,725 23	13,985 24	15,683 47
Assurances	210 77	13,357 97	13,568 74
Service Civil	6,790 83	6,564 86	13,365 69

Ces restes à recouvrer comprennent les achats faits par les ministères durant plusieurs mois de l'année financière précédente et s'étendent sur une période dépassant parfois six mois. A ce propos j'attire l'attention du Conseil du Trésor sur un arrêté en Conseil du 8 novembre 1890 (C.P. 11/2508), dont ci-inclus une copie, approuvant certaines recommandations du Secrétaire d'Etat à l'effet que les ministères règlent dans le plus bref délai possible, leurs comptes à l'Imprimeur du Roi. Les ministères ne s'étant pas conformés sur ce point aux recommandations du Gouverneur en son Conseil, il en est résulté à la fin de l'année des restes à recouvrer excessifs. A mon avis, le Conseil du Trésor doit être informé de cette façon de faire pour qu'il prenne les mesures qu'il jugera utiles.

L'achat, par les ministères, d'articles de bureau au delà du montant de leurs crédits de l'année est en fait une violation des articles 40 et 49 de la Loi du Revenu consolidé et de la Vérification.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUE.—*Cette lettre est restée sans réponse, mais des montants étaient prévus dans la loi des Subsides N° 1, 1931, pour le paiement de tous ces arriérés.*

Trop-payé de traitement

REMARQUE.—*Pour la correspondance échangée antérieurement, voir dans le rapport de 1929-30, page 312, "Rapport fait conformément aux dispositions de l'article 41, alinéa 2, de la Loi du Revenu consolidé et de la Vérification".*

BUREAU DE L'AUDITEUR GÉNÉRAL, 15 décembre 1930.

MONSIEUR,—Veuillez trouver ci-inclus ampliation de nouvelles lettres échangées avec le Greffier de la Chambre des communes relativement aux trop-payés de traitement du comptable en chef de la Chambre.

Malgré ma lettre du 14 novembre prévenant M. Beauchesne que le Sous-ministre de la Justice avait informé le Conseil du Trésor qu'il était d'opinion, et par là confirmait mon point de vue, qu'il était contraire à la loi de payer à M. Sherwood un traitement supérieur à celui autorisé, je constate d'après les bordereaux de paie et les chèques de novembre transmis à mon Bureau, que le même traitement annuel de $4,000, a continué de lui être payé. Je vous fais rapport de ce trop-payé de traitement conformément aux dispositions de l'article 41, alinéa 2, de la loi du Revenu consolidé et de la Vérification.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 janvier 1931.

MONSIEUR,—Pour faire suite à ma lettre en date du 15 décembre 1930, au sujet des trop-payés de traitement du comptable en chef de la Chambre des communes, je tiens à vous informer que d'après les bordereaux de paie et la liste des chèques transmis à mon bureau au mois de décembre dernier, on a continué de lui payer le même traitement. Je vous fais rapport de ce trop-payé, conformément aux dispositions de l'article 41, alinéa 2, de la loi du Revenu consolidé et de la Vérification.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, OTTAWA, 20 janvier 1931.

MONSIEUR,—En réponse à vos précédentes lettres concernant le traitement de B. W. Sherwood, comptable de la Chambre des communes, je vous délivre ampliation de la lettre adressée par le Conseil du Trésor au Greffier de la Chambre des communes.

Votre dévoué,

WATSON SELLAR,
Secrétaire intérimaire.

L'Auditeur Général.

CONSEIL DU TRÉSOR, 20 janvier 1931.

MONSIEUR,—La question du traitement payé à M. B. W. Sherwood, soumise par l'Auditeur Général au Conseil du Trésor, a été de sa part l'objet d'une nouvelle étude. Comme par suite de l'opinion exprimée par le Ministère de la Justice que

"Il n'existe pas d'autorisation légale permettant de payer à M. Sherwood un traitement excédant celui autorisé par la Commission du Service Civil,"

le Conseil a décidé qu'à l'avenir, les paiements devraient être conformes au taux autorisé et, les montants payés en excès de ce taux, reversés au Receveur Général.

Votre dévoué,

WATSON SELLAR,
Secrétaire intérimaire.

Le Greffier de la Chambre des communes.

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 mars 1931.

MONSIEUR,—Pour faire suite à notre précédente correspondance concernant les trop-payés de traitement du chef comptable de la Chambre des communes, et surtout à votre lettre en date du 20 janvier contenant une copie des instructions du Conseil du Trésor au Greffier de la Chambre, pour que le traitement du comptable en chef soit à l'avenir payé tel qu'autorisé, et les trop-payés reversés au Receveur Général, je dois vous prévenir qu'aucune de ces instructions ne paraît avoir été observée.

En janvier, le chèque de $333.33, créé en faveur de M. Sherwood, représentait un montant supérieur à celui du traitement autorisé, cependant, le 18 février, postérieurement à la réception de votre lettre, il était présenté à la banque pour paiement. De plus, le bordereau de paie de la Chambre des communes de février fait voir que le chèque de M. Sherwood est encore créé pour ce même montant. L'état des remboursements, transmis à mon Bureau, n'indique aucun reversement des trop-payés sur ce traitement. Comme les fonctionnaires de la Chambre des communes paraissent vouloir ignorer les instructions du Conseil du Trésor, je vous transmets les renseignements ci-dessus avant que les bordereaux de paie de ce mois-ci ne soient établis.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 14 novembre 1930.

MONSIEUR,—Veuillez trouver ci-inclus une copie de ma lettre au Conseil du Trésor ainsi que la réponse de ce dernier confirmant mon point de vue que le paiement à votre chef comptable d'un traitement supérieur à celui autorisé devrait être discontinué, et les trop-payés remboursés.

Votre dévoué,

GEO. GONTHIER, *A.G*

Le Greffier de la Chambre des communes.

CHAMBRE DES COMMUNES, 14 novembre 1931.

MONSIEUR,—J'ai reçu votre lettre du 14 du courant me délivrant ampliation de votre rapport au Conseil du Trésor au sujet du traitement de M. Sherwood, comptable de la Chambre des communes ainsi que de la lettre que vous écrivit M. Watson Sellar le 7 novembre et de l'opinion exprimée le 29 octobre 1930 par M. Edwards, Sous-ministre de la Justice. Je remarque que le Conseil du Trésor n'a pris aucune décision à ce sujet, M. Sellar dit simplement que le Sous-ministre de la Justice est d'avis qu'il n'existe aucune autorité légale pour augmenter le traitement de M. Sherwood. La Chambre des communes n'est pas tenue de se conformer aux opinions du Ministère de la Justice.

Votre lettre et les documents joints seront soumis à la Commission de régie interne.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier de la Chambre des communes.*

L'Auditeur Général.

REMARQUE.—*Malgré la décision du Conseil du Trésor, en date du 20 janvier 1931, pendant le reste de l'année on continua de payer à ce fonctionnaire un traitement supérieur à celui autorisé, mais comme dans le Bill des Subsides de 1931-32 le crédit voté pour le traitement des employés de la Chambre prévoyait spécialement pour M. Sherwood, à dater du 1 octobre 1929, un traitement annuel de $4,140, je ne m'objectai plus aux trop-payés antérieurs.*

Fonctionnaires occupant des positions ne relevant pas de la loi du Service Civil pouvant se réclamer de la Loi de Pension, 1924

BUREAU DE L'AUDITEUR GÉNÉRAL, 17 décembre 1931.

MONSIEUR,—La "loi de la Pension du Service Civil, 1924", s'applique automatiquement à tous les fonctionnaires du Service Civil nommés à titre permanent après le 19 juillet 1924 (sauf certaines exceptions quant au montant du salaire, etc.), ainsi qu'à tous ceux qui, nommés antérieurement à cette date, ont décidé de se placer sous le régime de ladite loi. Les nominations dans le Service Civil peuvent se faire de trois manières, savoir:

1. Par la Commission du Service Civil.
2. Par le Gouverneur en son Conseil ou les ministères, pour les positions ne relevant pas de cette loi (C.P. 1053, 29 juin 1922, et autres arrêtés en Conseil similaires).
3. En vertu de statuts spéciaux, y compris les lois des subsides.

En ce qui concerne les nominations faites par la Commission du Service Civil, les règles suivantes sont observées:

(*a*) A moins qu'il n'en soit spécifié autrement dans l'avis de concours, les candidats doivent être âgés de moins de 35 ans.

(*b*) Aucun fonctionnaire n'est nommé à titre permanent avant d'avoir fourni un certificat médical attestant qu'il est en bonne santé, et des attestations de personnes répondant de sa moralité.

(*c*) Les certificats indiquent clairement si la nomination est faite à titre permanent, temporaire ou saisonnier, afin de savoir si le fonctionnaire peut devenir contributaire.

Les nominations faites en vertu des arrêtés en Conseil, exemptant des positions du régime de cette loi, ne sont pas soumises à ces règles et par suite:

(*a*) Il n'existe aucune limite d'âge, la seule mention qu'il en soit faite étant que le candidat doit être "qualifié quant à l'âge". Des fonctionnaires ont été nommés à titre permanent, bien qu'ayant dépassé 65 ans, et il n'y a aucune preuve que la question d'âge ait été prise en considération.

(*b*) Le fonctionnaire ainsi nommé n'est tenu de fournir ni certificat médical attestant qu'il est en bonne santé, ni lettres répondant de sa moralité, l'arrêté en Conseil stipulant seulement que le fonctionnaire doit être qualifié quant à sa moralité et à ses habitudes.

(*c*) Le "choix des employés" à nommer aux positions ne ressortissant pas à la loi du Service Civil, est laissé entièrement à la discrétion des ministères, et il n'existe aucune directive sur la façon dont doivent être faites les nominations. Dans quelques cas elles sont autorisées par arrêté en Conseil, dans d'autres une lettre du Ministre ou du Sous-ministre peut être regardée comme le certificat de nomination, mais le plus généralement *il n'existe aucune pièce faisant connaître la nomination*, et l'on n'en est informé que par le bordereau de paie du ministère où figure le nom de l'employé nommé. L'arrêté en Conseil, C.P. 1053 ne se sert pas des mots "permanents" ou "temporaires" et d'une manière générale il n'est jamais fait mention si la nomination est permanente, temporaire ou saisonnière.

En ce qui concerne les nominations faites en vertu de lois spéciales on ne se heurte pas aux mêmes difficultés pour déterminer si la nomination est faite à titre permanent, temporaire ou saisonnier, car l'étant généralement par le Gouverneur en son Conseil le status du fonctionnaire peut être présumé d'après les termes de l'arrêté en Conseil. Il serait toujours préférable cependant si les arrêtés en Conseil étaient plus explicites sur ce point. Il existe la même incertitude sur les questions d'âge, de santé et de moralité. L'arrêté en Conseil exemptant certaines positions prévoyait que si l'une de ces positions était occupée pendant plus de six mois, il en serait fait rapport à la Commission du Service Civil pour qu'elle soit classifiée. On paraît avoir pensé que la classification d'une de ces positions titularise l'occupant, il n'en est cependant pas forcément ainsi. En outre, si cette classification pouvait être regardée comme un critérium pour la titularisation d'un employé, je dois faire remarquer que quelques ministères n'ont pas encore fait les démarches nécessaires pour classifier ces positions.

Bien qu'il soit évident que la loi de la pension du Service Civil de 1924 ne fasse aucune réserve quant à l'âge, l'état de santé ou la moralité du contributaire soumis aux dispositions de la loi, elle indique une limite d'âge pour la retraite (65) et spécifie que le mauvais état de santé est une des causes pour lesquelles un contributaire peut prendre sa retraite avec pension. Elle exige également la titularisation comme une des conditions nécessaires pour qu'un employé puisse se réclamer des dispositions de la loi. Dans les conditions actuelles, des fonctionnaires occupant des positions ne ressortissant pas à la loi, ont été autorisés de contribuer au fonds bien qu'ayant plus de 65 ans; d'autres ayant obtenu la même autorisation furent peu après mis à la retraite pour raison de santé, et n'ayant pas passé d'examen médical il est permis de supposer, et même il est tout à fait probable, que leur état de santé était déjà précaire quand ils furent admis à contribuer au fonds.

Dans ma lettre du 29 juin 1929, j'attirai votre attention sur ce que les paiements de gratification aux ayants droit d'employés occupant des positions ne relevant pas de la loi n'étaient pas réglementées de façon satisfaisante. Votre recommandation au Conseil, en date du 13 mai 1930, a remédié à cette situation. J'ai été également en correspondance avec la Commission du Service Civil pour décider si les employés occupant des positions ne ressortissant pas à la loi avaient droit aux congés statutaires, de maladie, spéciaux et de retraite. Cette question est actuellement à l'étude.

Comme de nombreux employés occupant des positions ne ressortissant pas à la loi ont été, et sont encore acceptés comme contributaires au fonds de pension, bien que n'ayant aucune donnée précise sur leur status, leur âge, leur état de santé à l'époque où ils furent admis comme contributaires, je suis d'avis qu'on devrait étudier, en vue de le modifier, le mode d'application de la loi de retraite aux employés ne relevant pas de la loi du Service Civil. La cause initiale des difficultés mentionnées ci-devant provient, il ne fait pas de doute, non de la loi de la pension du Service Civil ou des règlements sur la retraite, mais de ce que les arrêtés en Conseil nommant aux positions ne relevant pas de la loi du Service Civil, ne sont pas assez explicites.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 22 décembre 1930.

MONSIEUR,—Le 17 du courant, je vous écrivis, vous signalant certaines des difficultés rencontrées dans l'application de la loi de la Pension du Service Civil, 1924, "dans le cas de fonctionnaires dont le status n'est pas régi par la "loi du Service Civil".

Comme exemple illustrant les points avancés, je vous signalerai le cas de Joseph Leclaire, chauffeur du Ministère des Travaux publics à Montréal dont les états de service pour sa mise à la retraite m'ont été transmis dernièrement.

Le 6 novembre 1924, M. Leclaire était nommé à titre temporaire par le Ministère, et sur la demande qu'il en adressait à la Commission du Service Civil le 26 avril 1927, celle-ci autorisait le 15 mars 1928 la classification de cette position. M. Leclaire fut alors considéré comme ayant droit à se réclamer des dispositions de la "loi de la Pension du Service Civil, 1924" et par suite de devenir contributaire à dater du 27 avril 1927, or étant né en août 1861, il avait à cette date plus de 65 ans révolus. Aujourd'hui il est âgé de 69 ans et l'on demande sa mise à la retraite à cause de son mauvais état de santé. Il ne fut pas élevé d'objections à cette demande, le relevé de ses états de service étant conforme à ceux fournis généralement dans le cas de l'application de la "loi de la Pension du Service Civil, 1924" à des fonctionnaires occupant des positions ne relevant pas de la "loi du Service Civil". Le demande fut par suite approuvée et renvoyée au ministère. Ce cas toutefois, est un exemple des anomalies résultant de cette façon de faire.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUE.—*Ces lettres sont restées sans réponse, mais j'ai été informé que le Conseil du Trésor s'occupait de cette question.*

Loi de la Pension du Service Civil, 1924—Congés sans traitement comptés comme temps de service

BUREAU DE L'AUDITEUR GÉNÉRAL, 9 février 1931.

MONSIEUR.—Le 31 décembre dernier, dans une lettre au Sous-ministre adjoint des Finances au sujet de la mise à la retraite de M. Defoy, employé du Revenu National, le Sous-ministre de la Justice émettait l'opinion, qu'il n'était pas exact, comme le prétendait le Bureau de l'Auditeur Général que, d'après les

dispositions de la "loi de la pension du Service Civil", l'on ne pouvait tenir compte, pour quelque fin que ce soit, de la durée d'un congé sans traitement, durant lequel il n'avait pas contribué au fonds de pension.

Je tiens à vous faire remarquer que, pas plus dans le cas de Defoy que dans tout autre cas analogue, je ne me suis objecté à ce que l'on tienne compte de la durée des congés sans traitement durant lesquels il n'a pas été contribué au Fonds, uniquement pour les raisons données par le Sous-ministre de la Justice. Il existait dans chacune des demandes de pension auxquelles je me suis objecté un autre motif dont ne tient pas compte le Ministère de la Justice, et qui est plutôt une question ressortissant à l'administration qu'à la loi. Je m'objectai à ces paiements parce que d'après les états fournis, il était possible de voir que, dans chaque cas, le ministère concerné, avait accordé ce congé sans traitement après le service effectif d'un contributaire pour qu'il puisse toucher une gratification qu'autrement il eût été impossible de lui accorder.

Je ne m'objectai pas au principe général de faire compter ces congés, mais je mis en question la possibilité de le faire si l'on avait uniquement comme but de compléter les dix ans de service requis. Mon opinion à ce sujet paraît avoir été partagée par le Ministère des Finances, relativement à des états certifiés exacts quant aux calculs mais, que le Conseil du Trésor refusa d'approuver. Je m'objectai à trois cas de cette nature et, afin de bien illustrer sur quoi était basé mon refus, je donne ci-après un résumé de chacun d'eux. Aucune contribution n'a été versée pendant les congés sans traitement de chacun des intéressés, mais l'eût-elle été, je me serais objecté quand même au paiement. Il faut remarquer qu'aucun de ces fonctionnaires n'a les dix ans de service actif nécessaires mais, qu'avant d'être mis à la retraite, un congé sans traitement, d'une durée suffisante, fût accordé à chacun d'eux pour qu'ils aient le temps de service voulu pour avoir droit à la retraite.

H. C. Wilson:	Impôt sur le revenu.	Service 10 ans.
	Durée réelle du service,	9 ans 9 mois ½.
	Congé sans traitement,	2½ mois.

Cet employé démissionna après neuf ans et sept mois et demi de service, et le ministère demanda que sa démission ne prenne effet que quatre mois et demi plus tard (deux mois et demi lui étant accordés comme congé sans traitement et deux mois et demi à titre de congé de retraite), complétant ainsi les dix ans de service requis pour lui donner droit au remboursement du montant de ses contributions. Je refusai d'approuver ces états, sauf quant à l'exactitude des chiffres. Sans répondre à ma lettre ces états m'ont encore été transmis pour vérification.

L. J. Savard:	Ministère des Postes.	Service 10 ans 12 jours.
	Durée réelle du service	9 ans 7 mois 12 jours.
	Congé sans traitement,	5 mois.

Lors de sa mise à la retraite il fut déclaré incapable de continuer son service et, afin qu'il eut le temps de service nécessaire pour avoir droit à une pension au lieu d'une gratification on lui accorda un congé sans traitement de 5 mois. Je retournai l'état sans l'approuver et conseillai qu'un état ne prévoyant qu'une gratification me fut renvoyé. Je n'ai plus rien reçu.

F. Defoy	Impôt sur le revenu.	Service 10 ans 2 mois.
	Durée réelle du service,	8 ans 4 mois 16 jours.
	Congé sans traitement,	1 ans 9 mois 16 jours.

Cet employé prit sa retraite pour cause de santé le 31 octobre 1928. Le ministère ne prit aucune mesure pour sa mise à la retraite avant que 1 an et 9 mois ne se fussent écoulés, mais aussitôt qu'il eut le temps minimum de service nécessaire sa mise à la retraite fut demandée. Si cette période peut être comptée

comme service effectif, l'employé peut recevoir la retraite demandée. L'état se rapportant à une gratification fut certifié et renvoyé au ministère mais j'ai reçu un second état demandant une pension.

Dans ce cas, le point à élucider est de savoir si le congé sans traitement, accordé à un employé après qu'il a quitté le service, peut être de bonne foi considéré comme service actif d'après la loi de la Pension du Service Civil. L'article 5 prévoit qu'un contributaire ayant dix ans de service peut recevoir:

1. Une allocation de pension annuelle pour limite d'âge, mauvais état de santé ou abolition de position.

2. Une gratification de retraite, s'il démissionne ou est révoqué, égale au montant total des contributions versées par lui.

S'il n'a pas dix ans de service il ne peut recevoir, sous aucun prétexte, ni pension, ni gratification. Dans les cas mentionnés ci-dessus le service actif a pris fin plusieurs mois avant que les dix ans requis n'aient été terminés, et il y fut obvié en accordant des congés sans traitement. Si un ministère, intentionnellement ou autrement, diffère d'accepter la démission d'un employé jusqu'à ce que grâce à des congés sans traitement il ait les dix ans minimum de service requis peut-on dire, en ce qui concerne les qualifications requises, que le ministère ait observé l'esprit et l'intention de la loi? Dans de tels cas, le point essentiel, à mon avis, en déterminant la durée de service d'un contributaire, est d'établir la date exacte à laquelle son service actif prit réellement fin, plus la durée des congés statutaires ou de retraite auxquels il avait droit à cette époque. Si postérieurement à cette date des congés sans traitement sont donnés comme dans les cas ci-dessus, la durée statutaire minimum de dix ans n'est que théorique et le ministère peut y suppléer qu'il faille pour l'obtenir des jours, des mois ou des années.

Il paraît ressortir des demandes précédentes que les ministères intéressés considèrent que la durée de service requise implique une injustice, mais il n'est possible d'y remédier qu'en modifiant la loi. Tous ces cas font voir qu'il semblerait nécessaire que le Conseil du Trésor établisse à ce sujet une règle, comme l'article 11 de la loi semble lui en donner le pouvoir, afin que tous les cas analogues soient réglés de façon uniforme et équitable. La prolongation fictive de service, qu'elle soit intentionnelle ou non, bat en brèche l'intention évidente de la loi demandant comme une des qualifications donnant droit à une retraite, une durée minimum de 10 ans de service. Il peut, dans certains cas, exister de bonnes raisons pour, antérieurement à sa démission, accorder à un fonctionnaire un congé sans traitement si, par exemple, le ministère prévoit, ou espère, qu'à l'expiration de son congé il demandera à reprendre du service, mais les états se rapportant aux cas ci-dessus ne mentionnaient rien de pareil. Dans ces trois états, bien que les chiffres donnés soient exacts, je n'approuverai pas les certificats avant de savoir si le Conseil du Trésor est d'avis que la durée d'un congé sans traitement peut être considérée comme service.

L'opinion exprimée par le Sous-ministre de la Justice au sujet de Defoy, non seulement ne solutionne pas les difficultés que j'ai exposées concernant des demandes, dont celle de Defoy, mais pose un nouveau problème qui demandera peut-être bientôt à être résolu, à savoir la fixation du montant de la retraite à laquelle aurait droit, par exemple Defoy, s'il était contributaire conformément aux dispositions de la Partie I de la loi au lieu de l'être en vertu de celles de la Partie IV. Il ressort des règlements du Conseil du Trésor que, dans tous les cas semblables, les congés sans traitement durant lesquels il n'a pas été versé de contribution ne doivent pas entrer en ligne de compte en établissant la durée du service servant de base pour fixer le montant de la retraite. Pour les contributaires d'après les dispositions de la Partie I, le salaire moyen des 10 dernières années est la base servant à fixer le montant de la retraite, mais si le contribu-

taire avait une durée de service payée, inférieure à 10 ans, durant lesquels il versa au fonds, il n'y aurait semble-t-il, aucun traitement-base permettant de fixer le montant de sa retraite.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUE.—*Dans la suite, les arrêtés en Conseil concernant la mise à la retraite de MM. Defoy et Savard, prévoyaient qu'une gratification seulement leur serait payée, les périodes d'absence n'étant pas comptées. Dans le cas de M. Wilson, je n'ai reçu aucun arrêté en Conseil au sujet de sa réclamation, ce qui permet de penser qu'elle n'a pas été admise.*

Dépenses imputées irrégulièrement à un crédit

BUREAU DE L'AUDITEUR GÉNÉRAL, 21 février 1931.

MONSIEUR,—La vérification des pièces justificatives transmises par le Département des Mines a fait ressortir que divers déboursés d'un total de $634.17, avaient été imputés au crédit 188: "Étude des gisements de minerai et des ressources minérales", au lieu de l'être au crédit 402, voté spécialement pour la tourbière d'Alfred (Ontario). Il ne fait aucun doute que, conformément aux dispositions de l'article 59 de la loi du Revenu consolidé et de la Vérification, ce cas doit être référé au Conseil du Trésor, dont j'aimerais de connaître l'opinion, pour savoir comment porter ces dépenses dans les comptes des crédits annuels. Ci-inclus ampliation de la correspondance échangée entre mon Bureau et le Département intéressé.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUE.—*Cette lettre est restée sans réponse, mais le montant nécessaire fut prévu dans les crédits supplémentaires de 1931-32.*

BUREAU DE L'AUDITEUR GÉNÉRAL, 9 janvier 1931.

MONSIEUR,—Je constate qu'au 31 octobre 1930, plusieurs déboursés d'un total de $504, ayant dû être imputés au crédit 402 "Entretien de la tourbière Alfred (Ontario)", l'ont été au crédit 188 de $300,000. de la division des Mines "Études des gisements de minerai et des ressources minérales". Voudriez-vous me dire pourquoi ces dépenses furent chargées au crédit 188.

Votre dévoué,

WM. KEARNS, *Auditeur Général adjoint.*

Le Sous-ministre des Mines.

DÉPARTEMENT DES MINES, 15 janvier 1931.

MONSIEUR,—En réponse à votre lettre du 9 du courant au sujet des dépenses imputées au crédit 188 de $300,000, de la division des Mines "Études des gisements de minerai et des ressources minérales", je dois vous dire que les dépenses indispensables pour l'entretien de la tourbière d'Alfred (Ontario), épuisèrent dans les premiers mois de l'année financière le montant du crédit 402 "Entretien de la tourbière d'Alfred (Ontario)", le Gouvernement n'ayant voté que $1,000 au lieu des $3,000 demandés par le Département.

En attendant le jugement de la Cour de l'Échiquier relativement au procès intenté par la Couronne à la "Peat Fuels Limited", pour le recouvrement d'une somme d'environ $85,000, de nouvelles dépenses furent nécessaires pour sauvegarder les droits du Gouvernement sur la propriété et permettre la vente de la tourbe sur le carreau. Cette tourbière relevant entièrement de la division des Mines, les déboursés nécessaires furent chargés au crédit de cette division. Si l'Auditeur Général ne veut pas autoriser d'imputer au crédit 188 de $300.000 le montant dépensé en plus des $1,000 votés, je le prierai de bien vouloir me faire connaître comment traiter ce dépassement.

Votre dévoué,

CHARLES CAMSELL, *Sous-ministre.*

L'Auditeur Général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 janvier 1931.

MONSIEUR,—J'ai bien reçu votre lettre du 15 courant, en réponse à celle que je vous écrivis le 9 janvier au sujet du paiement de certaines dépenses de la tourbière d'Alfred. Le fait que le crédit 402 était épuisé n'est pas, à mon avis, une raison suffisante, pour que des dépenses devant y être imputées le soient au crédit 188 voté pour d'autres fins. En ce qui concerne votre demande des mesures à prendre à ce sujet, je vous conseillerais de vous adresser au Ministère des Finances.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre des Mines.

DÉPARTEMENT DES MINES, OTTAWA, 16 février 1931.

MONSIEUR,—Le 9 du mois dernier vous attiriez mon attention sur les dépenses qui, ayant dû être imputées au crédit 402, l'avaient été au crédit 188 de $300,000, de la division des Mines et, dans votre lettre du 20 janvier, vous me suggériez de m'entendre à ce sujet avec le Ministère des Finances.

Il ressort d'un récent pointage de nos différents crédits que le crédit 188, de $300,000 a encore des montants inemployés suffisants pour permettre de lui imputer le dépassement de $1,400 du crédit 402. Dans ces circonstances, après avoir pris l'avis du Ministère des Finances, je vous prierai de me dire si, en en demandant l'autorisation au Gouverneur en son Conseil, vous trouveriez satisfaisant, d'imputer au crédit 188 de $300,000 le dépassement d'environ $1,400 du crédit 402. Toutes les opérations de la tourbière d'Alfred sont si semblables aux différents travaux de recherches effctués par la division des Mines que, durant plusieurs années, les travaux d'exploitation d'Alfred furent payés à même le crédit de la division des Mines "Etudes des gisements de minerai et des ressources minérales; des industries métallurgiques et des mines et de la technologie minérale...". Il semble par suite normal d'imputer les dépenses de la tourbière d'Alfred, au crédit voté pour les frais de recherches.

Votre dévoué,

CHARLES CAMSELL, *Sous-ministre.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 21 février 1931.

MONSIEUR,—Pour faire suite à ma lettre précédente relative aux $504 chargés au crédit 188 au lieu de l'être au crédit 402 qui prévoyait spécialement un montant de $1,000 pour l'entretien de la tourbière d'Alfred (Ontario), je dois vous faire savoir que d'après une pratique généralement admise, il n'est pas permis de charger à un crédit général les dépenses excédant le montant d'un crédit voté dans un but déterminé, même si ce crédit spécial n'ayant pas été voté, ces dépenses eussent pu être régulièrement imputées au crédit général. J'ai en conséquence demandé au Conseil du Trésor, conformément aux dispositions de la loi du Revenu consolidé et de la Vérification, de décider comment ces dépenses devraient figurer dans les comptes annuels de crédits.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre des Mines.

Assurance des machines à vapeur

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 mars 1931.

MONSIEUR,—Un arrêté en Conseil du 25 novembre 1880 autorisait d'assurer à la "Canadian Steam Users Association" les machines à vapeur se trouvant dans certains immeubles du Gouvernement du Dominion.

Un arrêté en Conseil du 5 juillet 1881 établissait une règle générale, d'après laquelle le Gouvernement ferait preuve de sage économie en étant son propre assureur, tant pour les biens mobiliers qu'immobiliers, et décidait qu'aucune nouvelle police ne devrait être souscrite et que celles en cours ne devraient pas être renouvelées. Toutefois, dans la suite, un arrêté en Conseil du 29 juillet 1882 exceptait de cette règle générale les machines à vapeur se trouvant dans des immeubles appartenant au Gouvernement. Un arrêté en Conseil en date du 16 juin 1927 décidait que le règlement établi par l'arrêté en Conseil du 5 juillet 1881 devrait s'étendre à toutes les assurances des automobiles appartenant au Gouvernement.

En septembre 1929, je demandai au Conseil du Trésor si les propriétés du Gouvernement dans les différentes légations devaient être assurées. Le Secrétaire du Conseil du Trésor me répondit le 28 novembre 1929:

"Le Conseil est d'avis que l'on doit se conformer à la règle générale établie par l'arrêté en Conseil du 5 juillet 1881, modifié par l'arrêté en Conseil du 16 juin 1927, et qu'aucune des propriétés du Gouvernement, où qu'elles soient situées, ne doivent être assurées. Toutefois, on peut sans contrevenir à cette règle, assurer et payer les primes pour des objets n'appartenant pas au Gouvernement se trouvant dans les légations."

Dernièrement, m'étant objecté au paiement, par le Ministère de la Défense Nationale, d'une prime d'assurances sur des machines à vapeur, il me répondit que comme la police couvrait les risques d'explosion, elle n'était pas souscrite en violation des arrêtés en Conseil sur les assurances incendie et automobile. Dans la suite, le ministère me rappela l'arrêté en Conseil du 29 juillet 1882 ci-dessus mentionné. Ci-joint, ampliation de la correspondance échangée à ce sujet.

Par suite de la règle établie par l'arrêté du 5 juillet 1881, confirmée par la minute du Conseil du Trésor du 28 novembre 1929, je voudrais savoir si la règle stipulant que toutes les propriétés du Gouvernement ne doivent pas être assurées, doit ou ne doit pas s'appliquer aux machines à vapeur.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 1er avril 1931.

MONSIEUR,—En réponse à votre lettre du 20 du mois dernier, le Conseil du Trésor me charge de vous informer que la règle établie précédemment au sujet de l'assurance des propriétés du Gouvernement doit s'appliquer aux machines à vapeur.

Votre dévoué,

WATSON SELLAR,
Secrétaire intérimaire.

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 novembre 1930.

MONSIEUR,—En vérifiant les dépenses imputées, au cours de l'année financière 1930-31, au crédit N° 85, "Milice active non permanente", je constate que le quartier général d'Ottawa paya par chèque N° 2638 une somme de $18.65 à MM. Stewart & Sons comme prime d'assurance sur des machines à vapeur.

Mon Bureau ayant demandé au Conseil du Trésor comment devait s'interpréter les dispositions de l'arrêté en Conseil du 5 juillet 1881, et la minute du Conseil du Trésor concernant les assurances, il fut répondu qu'"aucune des propriétés du Gouvernement, en quelque lieu qu'elles soient situées, ne doit être assurée".

Par suite de cette décision du Conseil du Trésor, voudriez-vous m'expliquer les raisons du paiement de la prime en question.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de la Défense Nationale.

MINISTÈRE DE LA DÉFENSE NATIONALE, 13 décembre 1930.

MONSIEUR,—En réponse à votre lettre du 11 novembre concernant le paiement d'une prime d'assurance sur des machines à vapeur, je dois vous dire que depuis plusieurs années le ministère a comme règle d'assurer, à l'exception de toutes celles à basse pression, toutes les machines à vapeur lui appartenant et qu'il chauffe lui-même. Il en fut ainsi décidé car l'on estima que c'était la méthode la plus économique pour que les machines à vapeur soient inspectées régulièrement et efficacement.

Le 29 juin 1909, on demanda au Ministère de la Justice si de telles assurances n'étaient pas contraires à la règle établie par le Gouvernement de ne pas assurer ses immeubles, et il fut d'opinion que c'était au Ministre du service intéressé de décider de la conduite à tenir. Comme cette police couvre les risques d'explosion, on estime qu'elle n'a pas été prise contrairement aux règles établies par les arrêtés en Conseil mentionnés dans votre lettre qui s'appliquent aux assurances incendie et automobile. J'espère que ces renseignements vous satisfairont.

Votre dévoué,

G. J. DESBARATS,
Sous-ministre.

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 janvier 1931.

MONSIEUR,—Dans votre lettre en date du 13 du mois dernier, répondant à celle que je vous écrivais le 11 novembre 1930, au sujet de l'assurance des machines à vapeur, vous me dites que le Ministère de la Justice est d'avis que "c'est au Ministre du service intéressé de décider de la conduite à tenir". La déclaration du secrétaire que "ce département ne peut pas décider sur la conduite à tenir" ne répond pas à la question en litige. A la demande que je lui adressai relativement à l'assurance des propriétés du Gouvernement à l'étranger, le Secrétaire du Conseil du Trésor me répondait le 20 novembre 1929:

"Le Conseil est d'avis que l'on doit se conformer à la règle établie par l'arrêté en Conseil du 5 juillet 1881, modifié par celui du 16 juin 1927 et, qu'aucune des propriétés du Gouvernement, où qu'elles soient situées, ne doit être assurée."

Vous êtes d'avis que l'assurance des machines à vapeur n'est pas souscrite en violation des dispositions des arrêtés en Conseil, concernant les assurances incendie et automobile, mais je crois que le cas devrait être soumis au Conseil du Trésor qui déciderait si le règlement établi par l'arrêté en Conseil du 16 juin 1927, confirmé par la lettre de M. Saunders du 28 novembre 1929, doit ou non, s'appliquer aux machines à vapeur installées dans les immeubles appartenant au Gouvernement. Aucune prime, je crois, ne devrait être payée pour une telle assurance sans l'autorisation du Gouverneur en son Conseil.

Votre dévoué,

Le Sous-Ministre de la Défense Nationale. GEO. GONTHIER, *A.G.*

MINISTÈRE DE LA DÉFENSE NATIONALE, 31 janvier 1931.

MONSIEUR,—En réponse à votre lettre du 12 janvier 1931 concernant l'assurance des machines à vapeur, je veux attirer votre attention sur l'arrêté en Conseil, C.P. 1672 du 29 juillet 1882.

Vous voudrez bien noter que cet arrêté en Conseil excepte formellement les machines à vapeur des dispositions de l'arrêté en Conseil, C.P. 1050, du 5 juillet 1881, car il n'était pas dans l'intention d'appliquer aux machines à vapeur la règle établie par cet arrêté en Conseil.

De ce qui précède il s'ensuit que l'assurance, par le ministère, d'une machine à vapeur est tout à fait régulière et qu'il n'est pas nécessaire d'obtenir du Gouverneur en son Conseil une autorisation spéciale pour en payer la prime.

Votre dévoué,

G. J. DESBARATS,
Sous-ministre.

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 27 juin 1931.

MONSIEUR,—Dans ma lettre du 20 mars dernier relative aux primes d'assurance payées par le Ministère de la Défense Nationale pour des machines à vapeur, je vous demandais si la règle générale voulant que les propriétés du Gouvernement ne soient pas assurées, devait ou ne devait pas, s'appliquer à de semblables risques.

Dans votre lettre du 1er avril dernier vous me dites que le Conseil du Trésor vous avait chargé de m'informer que relativement à l'assurance des machines à vapeur l'on devait se conformer à la règle générale précédemment établie pour les propriétés du Gouvernement.

Le 24 avril je transmis votre réponse au ministère lui faisant remarquer que conformément à cette décision, aucune nouvelle police ne devrait être souscrite et que celles en cours ne devraient pas être renouvelées, et qu'il faudrait même considérer s'il ne serait pas opportun de les résilier.

Dans sa réponse en date du 9 juin, le Sous-ministre émettait l'opinion que l'arrêté en Conseil du 29 juillet 1882, C.P. 1677, donnait les pouvoirs nécessaires pour que le Ministère puisse assurer ses machines à vapeur contre tout risque d'accident ou d'explosion, et dans le dernier paragraphe, ajoutait qu'il était douteux que la décision du Conseil du Trésor "puisse supplanter la haute autorité du Conseil" telle qu'exprimée dans l'arrêté en Conseil du 29 juillet 1882, C.P. 1677.

Par suite de la position prise par le ministère, j'ai cru opportun de soumettre de nouveau cette question au Conseil du Trésor pour qu'il puisse prendre les nouvelles mesures qu'il jugera à propos.

Ci-inclus ampliation de ma lettre du 24 avril au Sous-ministre ainsi que sa réponse. Ampliation de la correspondance précédente était jointe à ma lettre du 20 mars.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 24 avril 1931.

MONSIEUR,—Je veux vous rappeler la correspondance échangée antérieurement au sujet de l'assurance des machines à vapeur, et tout particulièrement votre lettre du 31 janvier dernier où vous attiriez mon attention sur l'arrêté en Conseil du 29 juillet 1882, C.P. 1677, stipulant que les machines à vapeur se trouvant dans des édifices du Gouvernement étaient exceptées des dispositions de l'arrêté en Conseil du 5 juillet 1881.

Depuis la réception de cette lettre, j'ai soumis cette question au Conseil du Trésor et le secrétaire intérimaire m'a répondu que la règle générale précédemment établie au sujet de l'assurance des propriétés du Gouvernement devait s'appliquer aux machines à vapeur.

Par suite de cette décision, aucune nouvelle police ne doit être prise et celles en cours ne doivent pas être renouvelées, et il faut même considérer s'il ne serait pas à conseiller de les résilier.

Ci-inclus ampliation de ma lettre au Conseil du Trésor et de la réponse du secrétaire.

Votre dévoué,

Le Sous-ministre de la Défense Nationale. GEO. GONTHIER, *A.G.*

MINISTÈRE DE LA DÉFENSE NATIONALE, 9 juin, 1931.

MONSIEUR,—En réponse à votre lettre du 24 avril dernier concernant l'assurance des propriétés du Gouvernement, je me permettrai de vous faire remarquer, qu'en ce qui le concerne, ce ministère se conforme à la règle générale établie par l'arrêté en Conseil du 5 juillet 1881 pour l'assurance des propriétés du Gouvernement. Quant à l'assurance des machines à vapeur chauffées par des employés, le ministère est d'avis que l'arrêté en Conseil du 29 juillet 1882 lui donne les pouvoirs nécessaires pour assurer ses machines à vapeur contre tout risque d'accident ou d'explosion.

Il est probable qu'en exceptant des dispositions de l'arrêté en Conseil du 5 juillet 1881, les machines à vapeur chauffées par le Gouvernement, le Conseil Privé a pris en considération les raisons spéciales pour lesquelles cette classe de propriétés devrait être exceptée de la règle générale.

Cette assurance est tant soit peu différente des assurances ordinaires sur les immeubles, etc., en ce qui concerne les incendies ou autres dommages, la compagnie assumant les risques faisant faire périodiquement par ses experts une inspection méticuleuse de ces machines pour s'assurer de leur bon fonctionnement et par là diminue les dangers auxquels sont exposés les ouvriers chargés du chauffage.

En admettant que la lettre du Secrétaire du Conseil du Trésor doive, comme vous le dites, s'interpréter non comme une opinion personnelle, mais comme celle du Conseil du Trésor, cette opinion ne serait même alors pas suffisante pour supplanter la haute autorité du Conseil, telle qu'exprimée dans l'arrêté en Conseil du 29 juillet 1882, C.P. 1677.

Votre dévoué,

G. J. DESBARATS,

L'Auditeur Général. *Sous-ministre de la Défense Nationale.*

L'Auditeur Général.

Arrêté en Conseil, 11 août 1931, C.P. 205/1875

CONSEIL DU TRÉSOR.—Le Conseil recommande que, soit rapporté l'arrêté en Conseil, C.P. 1672, en date du 29 juillet 1882, exceptant les machines à vapeur installées dans les immeubles du Gouvernement des dispositions de l'arrêté en Conseil du 5 juillet 1881 sur les assurances des propriétés du Gouvernement.

(Signé) G. G. KEZAR,
Greffier adjoint du Conseil Privé.

Indemnité de résidence payée à un fonctionnaire durant son congé

BUREAU DE L'AUDITEUR GÉNÉRAL, 18 juin 1931.

MONSIEUR,—Le 22 août 1925, un arrêté en Conseil (116/1394) autorisait que M. D. F. Warren, soit nommé en Chine comme commissaire de l'immigration, à un traitement annuel de $4,200, et une indemnité de résidence de $2,000.

M. Warren fut absent de Chine, en congé payé, du 5 juin au 3 novembre 1930, et durant cette période toucha son traitement et son indemnité de résidence.

Ayant demandé au ministère de me donner les raisons du paiement de l'indemnité pendant son congé, l'arrêté en Conseil stipulant de façon explicite qu'elle était payable "pendant son séjour en Chine", il me répondit qu'il interprétait ces mots comme signifiant "pendant qu'il est le représentant du Canada en Chine".

L'arrêté en Conseil autorisant la nomination de M. Warren ayant été pris sur la recommandation du Conseil du Trésor je vous prierai de me dire quelle est l'interprétation qu'il donne au terme "pendant qu'il est le représentant du Canada en Chine".

Ci-inclus ampliation de la correspondance échangée à ce sujet avec le Ministère de l'Immigration et de la Colonisation.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, OTTAWA, 7 août 1931.

MONSIEUR,—En réponse à votre lettre du 18 juin dernier concernant l'indemnité de résidence payée à M. D. F. Warren, commissaire de l'immigration, le Conseil du Trésor m'a chargé de vous faire savoir que M. Warren ne devait pas recevoir cette indemnité pendant un congé passé hors de Chine.

Votre dévoué,

WATSON SELLAR,
Secrétaire intérimaire.

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 13 décembre 1930.

MONSIEUR,—Je constate que M. Warren toucha une indemnité de résidence pendant un congé passé au Canada. En vertu des dispositions de l'article 3 de la loi de l'Immigration des Chinois, 1923, sa nomination comme commissaire de l'immigration chinoise, au traitement annuel de $4,200, plus une indemnité de résidence de $2,000, pendant qu'il serait en Chine, fut autorisé le 22 août 1925 par arrêté en Conseil (C.P. 116/1394).

Cet arrêté en Conseil spécifiant de façon formelle que l'indemnité de résidence n'était payable que pendant que M. Warren est en Chine, voudriez-vous me faire connaître pour quelles raisons elle a continué de lui être versée pendant qu'il était en congé au Canada.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Immigration.

MINISTÈRE DE L'IMMIGRATION, 22 décembre 1930.

MONSIEUR,—J'ai bien reçu votre lettre du 13 décembre courant concernant l'indemnité de résidence payée à M. D. G. Warren durant son congé statutaire passé au Canada.

M. Warren n'ayant aucun adjoint à qui il lui fut possible de confier l'administration de son bureau durant le congé annuel auquel il a droit, dut rester en fonctions d'année en année. Au bout de cinq ans, le ministère pensa qu'il n'était que juste d'accorder à M. Warren un congé lui permettant de revenir au Canada. Ce congé lui fut accordé conformément à l'article 75 du règlement de la Commission du Service Civil dans le double but de lui permettre de prendre un repos dont il avait grand besoin et de discuter avec le ministère les questions concernant l'administration de son bureau. Le ministère prit des dispositions pour envoyer un fonctionnaire à Hong-Kong, gérer le bureau pendant l'absence de M. Warren, arrivé au Canada en juin dernier pour environ quatre mois.

L'arrêté en Conseil autorisant la nomination de M. Warren stipule, qu'outre son salaire, il lui sera payé une indemnité annuelle de résidence de $2,000 pendant son séjour en Chine et le ministère interprète cette phrase "pendant son séjour en Chine" comme signifiant pendant "qu'il est le représentant du Canada en Chine".

Dans le cas de M. Warren l'indemnité supplémentaire de résidence est analogue à celle de notre directeur de l'émigration de Londres, et à celles, quoique moindres, de nos agents des Iles Britanniques et du continent européen, qui leur sont payées à titre de traitement supplémentaire pour *l'entretien de leur maison en pays étranger.* Il s'ensuit que le Ministère est d'avis que si, pour des raisons officielles, un fonctionnaire ayant droit à cette indemnité revient, pour un temps seulement, du pays où est son bureau, cette indemnité ne doit pas lui être supprimée, car, comme il a été dit plus haut, elle lui est versée pour l'entretien de sa maison.

Il s'ensuit qu'il eut été déraisonnable de s'attendre que M. Warren résilia son bail de Honk-Kong, durant les quelques mois de congé statutaire que lui accorda le ministère. Les conditions climatiques de la Chine sont si déprimantes qu'après plusieurs années de service sans congé nos représentants y ont non seulement droit mais il leur est même nécessaire pour prendre un repos dans leur pays et, ils doivent recevoir durant ce congé leur indemnité de résidence comme s'ils étaient en Chine, car dans ce dernier cas la question du paiement n'en ferait pas question.

Votre dévoué,

W. J. EGAN, *Sous-ministre.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 14 août 1931.

MONSIEUR,—Je désire vous rappeler ma lettre du 13 décembre 1930, et votre réponse en date du 22 du même mois, au sujet de l'indemnité de résidence payée à M. R. Warren, pendant un congé passé hors de Chine.

L'arrêté en Conseil nommant M. Warren ayant été pris sur la demande du Conseil du Trésor et spécifiant clairement que l'indemnité de résidence était payable "pendant son séjour en Chine", je demandai au Conseil du Trésor de me faire savoir quelle était l'interprétation qu'il donnait à ce terme "pendant son séjour en Chine". Dans sa réponse en date du 7 août, 1931 (dont ci-inclus ampliation) le Conseil m'informait que M. Warren n'avait pas droit à cette indemnité pendant un congé passé hors de Chine.

Je vous serais obligé de me faire savoir quelles mesures vous comptez prendre à ce sujet.

Votre dévoué,

WM. KEARNS, *Auditeur Général adjoint.*

Le Sous-ministre de l'Immigration.

REMARQUE.—*Le Gouverneur en son Conseil autorisa dans la suite de payer à M. Warren son indemnité de résidence tant qu'il serait le représentant du Canada en Chine.*

DEPARTMENTAL CORRESPONDENCE

CORRESPONDANCE ÉCHANGÉE AVEC LES MINISTÈRES

31857—21½

PRECIS OF DEPARTMENTAL CORRESPONDENCE

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PRECIS OF CORRESPONDENCE

The following is a precis of the correspondence between the Auditor General and the various departments with regard to the more important observations made in the course of the audit of the accounts for 1930-31.

DEPARTMENT OF AGRICULTURE

Loss of Discount on Purchases—Vote 44

I directed the department's attention to certain cases in which advantage had not been taken of a discount allowed for prompt payment.

The department replied that in many cases the invoices had not reached the accountant's office from the various branches until it was too late to have a cheque issued and delivered before the discount limit had expired, but that the heads of all branches had now been instructed that, in submitting accounts to the accountant for payment, precedence must be given to those subject to a cash discount.

DEPARTMENT OF IMMIGRATION AND COLONIZATION

Approval of Governor in Council not obtained for Expenses of Editors Tour—Vote 57

Amounts of $1,631.04 and $538.80 were paid from Vote 57, Immigration Contingencies and General Expenses, to the Canadian National Railways and Canadian Pacific Railway, respectively, representing one-third of the expenses of the American Agricultural Editors Association tour in Canada in June, 1930.

As these payments appeared to me to be of the nature of grants towards the expenses of persons not connected with the department, I suggested the advisability of obtaining the authorization of the Governor in Council.

In reply I was informed that for many years it had been the practice, for publicity purposes, to encourage editors from the United States to tour Canada and that as a result of this particular tour the department had on file 43,000 lines of publicity in farm papers published in the United States, having a total circulation of 38,383,100 copies, which would have cost approximately $97,000 if paid for at the customary advertising rates.

In view of this explanation no further action was taken by me.—A.G.

DEPARTMENT OF INDIAN AFFAIRS

Employment of Physician without proper authority—Vote 214

On my asking for the authority under which a physician was temporarily engaged on special emergency investigation work I was informed that his employment and rate of pay had been approved by the Honourable the Superintendent General of Indian Affairs. I thereupon pointed out to the department that the services rendered in this case were of a similar nature to those provided for in section 40 of the Civil Service Act and the employment should be authorized by the Civil Service Commission and the remuneration prescribed by the Governor in Council.

No Order in Council has yet been obtained.—A.G.

Extra Work on Contract without approval of Governor in Council—Vote 215

In connection with payments amounting to $8,955.70, for extra work performed by the contractors for the erection of an Indian residential school I enquired if the authority of the Governor in Council had been obtained therefor.

On the department replying it had not been the practice in the past to obtain an Order in Council covering extras on contracts, I informed them that it was the customary procedure on the part of departments who undertake large construction works, to obtain the approval of Council for all extra work on contracts in excess of $5,000 as well as for the original contract, whereupon the department replied that such approval would be obtained in all future cases.

Issue of Cheque prior to Services being rendered—Vote 223, 1929-30

Towards the close of the fiscal year 1929-30 a cheque for $5,000 was issued in favour of the Indian Commissioner for British Columbia to be applied by him as a grant towards the erection of a hospital at Williams Lake. Acting under instructions from the department, the cheque was retained by the commissioner until August, 1931, when it was endorsed over to the hospital board.

I informed the department that in my opinion this procedure was a contravention of the provisions of the Consolidated Revenue and Audit Act, in that the cheque was issued in one fiscal year while the services were not rendered until a subsequent one, and stated that the requisite steps should be taken to make the payment of this grant a charge against the appropriation for 1931-32.

The department replied that the strict economies that were observed in preparing the estimates for the current year would not permit of this being done.

Issue of Duplicate Cheques without Bond of Indemnity

The department, in issuing duplicates of lost cheques drawn for small amounts, has not conformed with the requirements of Treasury Board Minute of June 18, 1888, which calls for a bond of indemnity securing the Government against loss in the event of the first cheque being at any time presented for payment.

On drawing the attention of the department to this omission I was informed that the matter had been taken up some years ago with the Department of Finance and that a form of certificate adopted by that department had since been used.

In my opinion this form should be approved by the Treasury Board.—A.G.

Unauthorized loan obtained from a Bank to pay for Construction Work—Vote 215

In order to complete the erection of a teacher's residence, an Indian agent borrowed money from a bank, by means of an overdraft on which interest was charged. On my asking for an explanation of this irregularity the Deputy Superintendent General stated that the agent had not informed the department during the progress of the work that the original advance received from the department would be insufficient, but that as the carpenter-foreman was urgently in need of funds with which to pay wages, the additional money required had been obtained from the bank on the agent's own initiative. He further stated that the agent had subsequently been notified that it was irregular to effect a loan in this manner.

Payment for Threshing Machine purchased without Departmental Authorization—Vote 211

The department was asked for an explanation of the payment, in July, 1930, of an account of $750 for a threshing machine purchased in 1928, with interest at eight per cent from date of delivery, amounting to $85. The Deputy Superintendent General replied that the machine had been purchased without departmental authority by an Indian agent who had intended to pay for the same from the proceeds of sales of crops raised by the Indians, but was unable to do so on account of poor crops. The transaction was not brought to the department's attention until May, 1929, when it was reported by the Indian Commissioner at Regina, who was instructed to include in his estimates for 1930-31, an amount sufficient to cover the cost of the machine with interest to April 1, 1930.

Upon receipt of this explanation I did not offer any further objection.—A.G.

Payment of Membership Fees in Professional Associations—Vote 9

Included in the expenditure under the appropriation for Civil Government Contingencies, Department of Indian Affairs (Vote No. 9), were two payments for membership fees in professional institutions for two officers of the department. In reply to my request for a statement justifying these payments as being necessary for the purposes of the department and as being proper charges against the vote for Civil Government Contingencies, the Accountant of Contingencies informed me that before making the payments he had discussed the matter with the department and had received the explanation that, as membership in these associations carried with it the right to receive certain publications and afforded the members access to other sources of professional information, the payments in question were to the advantage of the department. He further stated that he had suggested to the department the advisability of obtaining the approval of the Governor in Council to such payments.

So far as I am aware, approval of the Governor in Council to these payments has not been obtained.—A.G.

Money Transferred from Appropriations to Trust Funds without Authority—Vote 210

In May, 1930, the deputy minister, in reply to an inquiry with regard to the payment of relief accounts, stated that the departmental policy and practice had been, and is, to pay relief from the interest funds of the bands unless such interest money was required for other regular and proper charges.

At the close of the fiscal year 1930-31 eight cheques, amounting to $13,809.45, were drawn against the Ontario and Quebec appropriation and credited to various Indian band accounts whose combined credit balances amounted to $19,978.63.

On my requesting further information with regard to this transfer the department stated that when the special appropriation was made for the relief of the Indians of Ontario and Quebec, it was felt that their funds should be relieved as much as possible from charges for relief and that, accordingly, opportunity was taken of the fact that the appropriation had not been fully expended, to reimburse the funds of various bands for expenditures made therefrom in respect of relief, and further, to make provision for the heavy demands for relief which it is expected will be made during the coming winter,

as the appropriation of $20,000,000 for Unemployment Relief is not available for the relief of Indians.

The transfer, which came to my attention only after the accounts for the year were closed, should not, in my opinion, have been made (See chapter in Introduction on Indian Affairs).—A.G.

Payments to Employees for Extra Work without proper authority—Votes 210 and 214

Two permanent officials received, in addition to their regular salaries, extra pay for services rendered outside of office hours. I pointed out to the department that, under regulation No. 85 of the Civil Service Commission, these payments should not have been made until they had been concurred in by the commission and approved of by the Governor in Council. In August, 1931, the department stated that this matter would immediately be taken up with the commission with the view of obtaining the proper authority.

The requisite authority has not yet been received.—A.G.

Recovery of an Amount retained by Indian Agent—Vote 211

In the course of the examination of the accounts of the Department of Mines it was found that an explorer had paid the Indian agent at Grouard the sum of $161.45 as his proportion of the cost of a joint trip in Northern Alberta, being approximately one-third of certain charges for transportation and board.

As it did not appear that the Indian agent, who has since been superannuated, had deducted this amount from any of his expense accounts, nor that it had been deposited to the credit of the Receiver General as a refund, I asked the Indian Department to furnish me with any information they might have with regard to the disposal of this amount.

In reply the Deputy Superintendent General forwarded me a copy of a letter from the late agent, dated July 18, 1931, stating as follows:—

> "As there is no bank in Grouard this cheque was forwarded to Edmonton, through the Hudson's Bay Company, and in the confusion of moving books, etc., from here to the new office on Driftpile Reserve, the matter of sending the proceeds of the doctor's cheque to Ottawa was neglected. I will endeavour to forward the amount by next mail.

The above amount was recently brought to account in 1931-32 and placed to the credit of Casual Revenue.—A.G.

DEPARTMENT OF JUSTICE—PENITENTIARY BRANCH

Employment of Chauffeur without approval of Governor in Council—Vote 33

The employment of a chauffeur in the Penitentiaries Branch having extended over a period of eleven months to February 28, 1931, I inquired if such employment had been approved by the Governor in Council, in accordance with the provisions of Order in Council of June 29, 1922.

The department explained that for the first six and a half months his services had been of a desultory nature, he being employed only on such days as required, and that as he was regularly employed as chauffeur for only four and a half months to February 28, the authority of Council was not considered necessary.

No further action was taken by me.—A.G.

LABOUR DEPARTMENT

Vouchers not Furnished for Travelling Expense Accounts—Vote 197

On page 322 of Volume I of my last Report I referred to the department's practice of allowing each delegate to the Conference an amount not exceeding $500 for steamship fares, and also to the fact that the statements of expenses, rendered by the delegates, were not in a form to permit of a satisfactory audit.

The department's attention was again directed to similar payments during the year 1930-31 and, at the same time, I called attention to certain apparent irregularities and requested that in future these expense accounts be rendered in full detail.

In reply the department explained that it was difficult to instruct delegates, appointed outside of the government service, who are not familiar with departmental methods, as to the exact manner in which accounts should be submitted and that, in consequence, delegates did not in every case furnish detailed statements of their expenses. I was assured, however, that the department had endeavoured to keep all charges within a fair and reasonable amount and as far as possible uniform.

Pending approval of new regulations, regarding travelling expenses generally which have been under consideration for some time, no further action has been taken by me.—A.G.

LEGISLATION—HOUSE OF COMMONS

Payments for "Advance Press Service" Questioned—Vote 35

Three payments of $196 each were made from the vote for House of Commons Contingencies to International Press Limited, Toronto, for Advance Press Service, consisting of engraving plates of photographs of the late Speaker of the House, the present Speaker and the present Deputy Speaker, respectively, the insertion of a print of each photograph in "Who's Who in Canada" and the distribution of Advance Press Service sheets to eighty leading newspapers in Canada, during a period of three years.

On my asking the Clerk of the House to explain why these expenditures, which appeared to be of a personal nature, were made a charge against a parliamentary appropriation he stated that the payments would be submitted to the Commissioners of Internal Economy and that I would be apprised in due course of their decision.

This matter will be given my further consideration after the decision of the Commissioners has been received.—A.G.

DEPARTMENT OF MARINE

Employment of Telegraph Operator without proper authority—Vote 175

I inquired of the department the authority for the employment of a certain extra telegraph operator at the Meteorological Office, Toronto, who was paid a total amount of $2,863.75 for his services during the fiscal year 1930-31, although the remuneration of the regular operator at that office, as established by the Civil Service Commission, is only $1,980 per annum.

On being informed that pending the installation of a suitable mechanical device for recording and despatching telegraphic reports the department found it necessary to engage an extra operator from a telegraph company to assist during rush hours, I called the attention of the department to section 40 of the Civil Service Act which directs the employment of assistants in such cases shall

be authorized by the Civil Service Commission and the remuneration to be paid approved by the Governor in Council, and stated that such authority and approval should be obtained in this case.

The Commission subsequently approved the employment but the approval by Council of the remuneration paid was not obtained.—A.G.

Irregularities and defalcations *re* Wharfage Revenue

Arichat, N.S.—I directed the attention of the department to the fact that no remittances had been received from the wharfinger at this point since August, 1930. Upon being informed that the wharfinger had resigned on September 8, 1930, and no successor appointed until December 31, 1930, I asked why no returns had been received from the newly appointed wharfinger for the period December 31, 1930, to March 31, 1931. The department replied that further information would be furnished me when available.

Westview, B.C.—Fifty per cent of the dues collected by the wharfinger at this place were retained by him, although no authority existed for withholding more than twenty-five per cent until July 21, 1931, when an Order in Council was passed authorizing the retaining of fifty per cent. The department informed me that the wharfinger had been instructed to remit the amount retained in excess up to July 21 or otherwise legal action would be taken to recover the amount.

No further information has been received regarding the Arichat dues but I have been informed that the greater part of the Westview revenue has recently been accounted for.—A.G.

Payments from Revenue Questioned

I asked the department to indicate the authority under which the salaries of night watchmen at certain wharves and the rental of a telephone at another wharf were paid from the wharfage dues collected. The department replied that where night watchmen or other employees were required in the management of wharves it was assumed that, under sections 4 and 6 of the Government Harbours and Piers Act, their remuneration might be retained from the collections. The telephone they regarded as an instrument necessary to the management of the wharf and as such, properly payable out of collections.

I thereupon informed the department that in my opinion the payments in question were made in contravention of the Harbours and Piers Act, as under section 13 of that Act the only payments which may be made from the collections are the salaries of officers appointed by the Governor in Council, under the provisions of section 6, to have charge of the works.

No reply has been received as yet from the department.—A.G.

Tenders for Repairs to Government Steamer not Approved by Governor in Council—Vote 151, 1929-30

On my asking the department to furnish me with copies of contracts entered into with the St. John Drydock and Engineering Co., Ltd., for repairs to the steamer *Dollard,* the estimated cost of which had been approved by the Governor in Council, I was informed that "in the true sense of the word there were no contracts entered into with the company to cover the work in ques-

tion", the practice being to apply for the approval of Council for the necessary expenditure before inviting tenders, and that in this case tenders had been invited and the work placed with the lowest tenderers.

I thereupon directed the attention of the department to section 36 (2) of the Public Works Act, which directs that all tenders shall be submitted to the Governor in Council and the contract awarded under his direction.

In reply the department pointed out that repairs to ships were usually of pressing emergency and that any delay might be injurious to the public interest and assured me that, although with the view of expediting matters the particulars of the tenders had not been submitted to Council, the repairs in question were arranged for in the most efficient manner possible. The department further stated that in future every care will be taken to observe the requirements of the Act in this respect.

In view of this explanation no further action was taken.—A.G.

Return of Payment on Water Lot to be Authorized by Parliament

In July, 1910, a cheque for $600 was received from the legal representatives of J. C. Keith, as payment of the first year's rental of a water lot at Vancouver, the lease of which was authorized by the Governor in Council. Prior to issuing the lease the applicant was informed that it had been decided to increase the rental to $3,025 and in 1917 he was requested to state whether or not he was willing to pay the increased rental.

The matter appears to have remained in abeyance until October, 1930, when the department informed me that application had been received from Mr. Keith's attorney for the return of the $600 with interest from July, 1910, and asked if it would be in order to apply for a refund of the amount deposited from the Casual Revenue of the fiscal year, 1930-31.

In reply I stated that as the amount paid by Mr. Keith in 1910-11 had been credited to the Consolidated Revenue Fund it might not be released except by special authority of Parliament obtained through an item in the Supply Bill.

Provision for the return of the amount, with interest, was made by Vote No. 327 for $960 on Appropriation Act No. 5 of the Session of 1931.—A.G.

DEPARTMENT OF MINES

Personal Outfit and Laundry Allowances not Authorized

On my questioning the payment of allowances for personal outfit and laundry to officers engaged on field work I was informed that both allowances were authorized more than twenty years ago by the then Minister.

As I considered that the payment of such special allowances was contrary to the directions laid down by the Treasury Board with respect to travelling expenses I stated that the authority of that Board should be obtained if it was desired to continue the practice of granting such allowances.

The department thereupon submitted the matter to the Treasury Board who ruled, on November 29, 1930, that such allowances should not be granted, whereupon the deputy minister stated that the allowances would be discontinued.

DEPARTMENT OF NATIONAL DEFENCE

Appointment of official not made through the Civil Service Commission—Vote 93

A construction foreman was engaged at St. Hubert Airport and paid at the rate of $200 a month from June 26, 1930, although the salary range in the Civil Service Classification for the position of construction foreman is from $130 to $150 a month.

On my questioning the authority of the department to make this appointment without the approval of the Civil Service Commission, I was informed that owing to the necessity of haste in making the appointment the departmental officials had overlooked the fact that an appointment in this class should be made by the Civil Service Commission at a classified rate, it having erroneously been taken for granted that the class "Construction Foreman" had been declared exempt from the operation of the Civil Service Act, in common with other "Foreman" classes.

As this man's services had been dispensed with on December 23, 1930, no further action was taken by me.—A.G.

Grant to Officers' Mess, Ottawa Air Station—Vote 93

An advance of $7,000 was made to the officers' mess of the Ottawa Air Station under the authority of an Order in Council of December 20, 1930, which provides that advances may be made to Officers' Messes of the Air Force, for the purchase of equipment, reimbursement by the messes to be made over a period of ten years, replacements, repairs and minor additions to the equipment being financed by the messes from their own funds.

I asked that this office be furnished with a statement of the equipment purchased under this advance, in order that I might assure myself that the provisions of the Order in Council were complied with.

In reply the department stated, *inter alia*, that it was the intention, when the full amount has been expended to furnish me with a detailed statement, supported by vouchers, of all expenditures made under the advance, and, further, that a monthly remittance of $58.33, towards repaying the advance, is to be made by the mess and credited to Casual Revenue.

The first remittance of $58.33 appeared in the Casual Revenue statement for the month of June, 1931.—A.G.

Payment for Dental Services not made in Accordance with General Orders—Vote 218

I questioned a payment of $150, from Vote 218, Northwest Territories, for dental services rendered a sergeant in the Corps of Signallers at Dawson, Y.T., on the ground that under the rates prescribed by General Orders for dental services to members of the permanent force the allowance would be only $56.25.

The Deputy Minister stated, in reply, that the charges authorized by General Orders were intended to provide for dental treatment at centres where the services of dentists could be readily obtained, and that they were obviously totally inadequate for isolated stations such as the Yukon Territory.

I thereupon suggested that, as the General Orders were the guide for this office in the examination of the expenditures, it might be advisable either to amend those Orders to meet prevailing conditions in all such cases or to obtain

the approval of the Governor in Council when payments are to be made in excess of the amounts authorized by the Orders.

An amending General Order, providing that, for the Yukon and Northwest Territories, the Deputy Minister may authorize actual and reasonable expenses, was subsequently approved by the Governor in Council.—A.G.

Payment to Aviation League of Border Cities—Vote 93

I drew the attention of the department to a payment of $7,709.53 from the vote for Civil Air Operations to the Aviation League of the Border Cities, being the full cost of materials used in the installation of night lights at the Walker Airport, and pointed out that Order in Council of February 22, 1929, authorized the payment by the Department of National Defence of only half the cost of these supplies and, further, that in certifying the voucher the Controller of Civil Aviation recommended payment of $3,854.76, or half the cost.

The department replied that the Aviation League had been advised that unless a refund of the amount of $3,854.77 thus overpaid was made before a certain specified date the matter would be referred to the Department of Justice for the institution of such legal proceedings as might be taken.

About three months later an Order in Council was passed authorizing payment of the entire cost of the materials used in installing the night lights.—A.G.

Amount paid from Permanent Force Vote for Printing and Stationery for Inside Service—Vote 86

I drew the department's attention to two payments, amounting to $11,348.58, made from the Vote for Permanent Force, to the Department of Printing and Stationery for supplies furnished between July 1, 1930, and January 31, 1931. As the vouchers submitted in support of these payments were marked "Inside Service, Civil Government Contingencies" I pointed out that the practice had been to charge all payments for printing and stationery supplies for the Inside Service to the vote for Civil Government Contingencies and I asked why the payments in question had been charged to the vote for Permanent Force.

The deputy minister explained that on February 7, 1931, he had been notified by the King's Printer that, in accordance with instructions received from the Secretary of State all action had been stayed on requisitions then in his hands, pending settlement of an overdue account of $6,715.78 for supplies for the Inside Service, furnished during the period from July to November, 1930, payment for which had been withheld as there were not sufficient funds available in the vote for Civil Government Contingencies. He further explained that payment of this account was made from the vote for Permanent Service, as to have let this amount remain unpaid and thus cause action to be stayed on all orders for printing and stationery, would have resulted in seriously crippling the operations of the department. Subsequent accounts, amounting to $4,633.80, were also paid from the same vote.

In justification of these payments in the emergency which arose the deputy minister contended that the charging to Civil Government Contingencies of the cost of all printing and stationery used in the Civil Branches of the department was an arbitrary practice not borne out by the use to which the supplies were actually put, as the Permanent Force got the benefit of a large share of this expenditure.

In view of the special circumstances no further action was taken by me, although I still consider that these payments were not proper charges against the vote for the Permanent Force.—A.G.

DEPARTMENT OF NATIONAL REVENUE

Sale of Public Buildings without authority of Governor in Council

In the course of the examination of the revenue returns of the Department of National Revenue, I found that two items, amounting to $3,000, had been credited to Casual Revenue as the proceeds of the sale of two small customs buildings, and I asked if these sales had been duly authorized by the Governor in Council as called for by Section 39 of the Public Works Act.

In reply the Commissioner of Customs expressed the opinion that the statutory provision referred to applies only to structures erected or purchased direct by the Public Works Department, whereas the buildings in question had been purchased with customs funds. I thereupon pointed out that section 39 of the Public Works Act, which appears in Part II of that Act, according to section 2 is not limited to property under the control of the Public Works Act.

The commissioner then stated that in the event of any proposed sales of customs buildings in the future, the authority of the Governor in Council would be obtained before any action was taken.

No further action was taken.—A.G.

POST OFFICE DEPARTMENT

Increases in Remuneration of Postmasters granted without proper authority

In previous reports I referred to the question of the revision of salaries of postmasters paid from revenue, as authorized by Order in Council of May 15, 1928, and pointed out that according to an opinion of the Department of Justice that Order in Council is invalid so far as it deals with the remuneration of such postmasters as are subject to the provisions of the Civil Service Act. The amended salary scale, however, was put into effect by the Post Office Department as from April 1, 1928, notwithstanding the opinion of the Justice Department.

In reply to my request as to whether any further action in the matter had been taken by the department, the Deputy Postmaster General stated that he had again submitted the question to the Deputy Minister of Justice, who reaffirmed the opinion previously given me and suggested that the question might be discussed with the Civil Service Commission with the view of having the positions excluded from the operation of the Civil Service Act, under section 59, and that, if the Commission did not see its way clear to adopt that course, steps be taken to have the matter brought before Parliament with the view of having the law amended.

I am informed that, while the Post Office Department still has the matter under consideration, no further action has been taken in this regard.—A.G.

Payment to "Commercial Airways, Limited" not According to Contract—Vote 299

In connection with a contract with Commercial Airways Limited, Edmonton, for the conveyance of mails by air, from Fort McMurray, Alta., to Aklavik, N.W.T., I questioned a payment of $8,491.03 by the Post Office Department for the conveyance of excess poundage of mail matter north of Fort Resolution and Fort Simpson and pointed out that the contract provided for payment for extra poundage offered at Fort McMurray only, payment for the conveyance of all mail matter offered at other points *en route* being covered by the regular annual rate of $45,000.

The Deputy Postmaster General informed me that steps had been taken by the department towards obtaining the authority of the Governor in Council for the payment in question, and that in the meantime the amount had been deducted from subsequent payments due the company.

The authority of the Governor in Council has not yet been obtained.—A.G.

DEPARTMENT OF PUBLIC WORKS

Assistance rendered to Contractor by Department—Vote 129

When the contractor's dredge at Brooklyn, N.S., broke down after removing some 5,100 cubic yards of exceptionally hard material, the presence of which was not suspected until encountered by the dredge, the Public Works Department put its own dredge on the work, at the request of the contractor, and removed a further amount of 2,351 cubic yards of the same hard material at an approximate cost of $4.25 per cubic yard.

On my asking why the contractor was charged for this work at 62½ cents only, the unit rate for class "B" material, instead of the full cost, the department explained that if the actual cost had been charged against the contractor, he in turn would claim and expect to be paid at the rate of $4.25 instead of 62½ cents for the 5,100 cubic yards of the hard material removed by him.

In view of this and as the charge at the lower rate was authorized by the Governor in Council, I offered no further objection.—A.G.

SOLDIER SETTLEMENT BOARD

Payment for Special Services not approved by the Governor in Council—Vote 61

By Minute of the Soldier Settlement Board, dated October 27, 1930, and under the authority of section 55 of the Soldier Settlement Act, Mr. Thomas Magladery was appointed to make a comprehensive survey and inquiry into certain phases of the Act, at a salary of $25 a day with travelling and living expenses.

I suggested to the Board that in cases of this nature where the salary is not fixed by statute the usual practice should be followed of having the remuneration approved by the Governor in Council. In reply the Minister informed me that the inquiry had been undertaken under his direction and the appointment made on his recommendation and that he was of opinion that there was no necessity for an Order in Council to authorize the payment of Mr. Magladery's salary.

No Order in Council has been received nor was any further action taken by me.—A.G.

DEPARTMENT OF TRADE AND COMMERCE

Agreements with Consulting Engineers not Approved by Governor in Council—Votes 429, 430

In connection with a contract under which C. D. Howe & Company were retained as consulting engineers to prepare plans and supervise the construction of Grain Elevator Annexes at Moose Jaw and Saskatoon I drew the

department's attention to the general practice of obtaining the approval of the Governor in Council to contracts of this nature before they become effective and I asked that such approval be obtained in this case.

The desired approval was subsequently obtained by the Department.—A.G.

Defalcation at Milan Office

The department's statement of arrears outstanding at the close of the fiscal year included an amount of $125.25, said to have been stolen by the office boy in the Trade Commissioner's Office at Milan, Italy. As no reference to the defalcation appeared in the accounts of the trade commissioner I asked the department how the amount in question was being adjusted in his accounts.

In reply I was informed that this amount is still carried on the trade commissioner's books and that it was included in the monthly statements of accountable advances rendered the department.

Upon further inquiry the department informed me that there is no possibility of the amount being recovered.

Authority to write off this amount will have to be obtained from Parliament.—A.G.

PRÉCIS DE CORRESPONDANCE

Les questions les plus importantes qui, au cours de la vérification des comptes de 1930-31, donnèrent lieu à un échange de correspondance entre l'Auditeur Général et les Ministères sont mentionnées dans le précis ci-après.

DÉPARTEMENT DES AFFAIRES INDIENNES

Chèque créé antérieurement à l'exécution des travaux—Crédit 223 (1929-30)

Avant l'arrêt des comptes de l'année financière 1929-30, un chèque de $5,000 fut créé au nom du Commissaire des Indiens de la Colombie Britannique qui devait le verser comme subvention pour la construction de l'hôpital de Williams Lake. Conformément aux instructions du Département, le Commissaire détint le chèque jusqu'au mois d'août 1931, date à laquelle il fut remis aux administrateurs de l'hôpital.

Je prévins le Département, qu'à mon avis, il était contraire aux dispositions de la loi du Revenu consolidé et de la Vérification de créer un chèque, au cours d'une année financière précédant celle où devaient s'exécuter les travaux, et ajoutai que des dispositions devraient être prises pour que ce paiement soit imputé aux crédits de 1931-32.

Le ministère m'informa que par suite de l'économie rigide qui avait présidé à l'établissement du budget de 1931-32 il était impossible d'adopter mes suggestions.

Duplicata pour des chèques perdus, créés sans garantie

En créant des duplicata pour des chèques d'une faible dénomination qui avaient été perdus, le Département ne se conforma pas aux prescriptions de la minute du Conseil du Trésor du 18 juin 1888, exigeant un cautionnement pour garantir le Gouvernement contre toute perte au cas où les premiers chèques seraient présentés à l'encaissement.

Ayant attiré l'attention du Département sur cette omission, je fus informé, que cette question avait été discutée il y a quelques années avec le Ministère des Finance et que le modèle de chèque, adopté depuis, tenait lieu de garantie.

Ce modèle devrait, à mon avis, être approuvé par le Conseil du Trésor.—A.G.

Paiement de cotisations à des associations de techniciens—Crédit 9

Les cotisations de deux fonctionnaires du Département, membres d'associations de techniciens, ayant été payées à même le crédit 9 "Gouvernement civil: dépenses contingentes", je demandai si les avantages qu'en retirait le ministère justifiaient ces paiements et permettaient de les imputer régulièrement à ce crédit. Le comptable des dépenses contingentes me répondit, qu'avant de payer les cotisations il avait discuté cette question avec le Département qui lui expliqua que les membres de ces associations recevaient certains journaux et avaient accès

à différentes sources d'informations techniques dont profitait le ministère. Il ajoutait qu'il avait suggéré d'obtenir à ce sujet l'autorisation du Gouverneur en son Conseil.

A ma connaissance, ces paiements n'ont pas encore été autorisés par le Gouverneur en son Conseil.—A.G.

Montants virés, sans autorisation, des crédits votés aux fonds fiduciaires—Crédit 210

M'étant informé sur quels fonds étaient prélevés les secours en argent versés aux Indiens, le surintendant adjoint me répondit en mai 1930, que le Département avait établi comme règle de les charger aux intérêts des fonds des Indiens, sauf lorsque ces intérêts devaient être employés à des paiements devant leur être régulièrement imputés.

A la fin de l'année financière 1930-31, huit chèques d'un montant total de $13,809.45, furent tirés sur les crédits prévus pour les Indiens du Québec et de l'Ontario et crédités aux comptes de différentes bandes indiennes portant leur solde créditeur global à $19,978.63.

Ayant demandé de plus amples informations au sujet de ce virement, le Département me répondit que lors de l'établissement d'un crédit spécial pour verser des secours aux Indiens de l'Ontario et du Québec, il s'était rendu compte que les intérêts de leurs fonds devaient être employés le moins possible aux paiements de secours, et il profita de ce que le crédit n'était pas employé en totalité pour rembourser les fonds des différentes bandes des montants prélevés à titre de secours. En outre, le crédit spécial de $20,000,000, voté pour venir en aide aux chômeurs, ne pouvant s'appliquer aux Indiens il se trouvait ainsi à faire des provisions pour les demandes de secours qu'il prévoyait devoir être très nombreuses au cours de l'hiver prochain.

A mon avis, ce virement dont je n'eus connaissance que quand les comptes de l'année furent arrêtés, n'aurait pas dû être fait.—A.G. (Voir dans l'Introduction le chapitre "Affaires Indiennes".)

Paiement d'une batteuse achetée sans l'autorisation du Département—Crédit 211

Des explications furent demandées au Département au sujet d'un compte de $750, payé en juillet 1930, pour une batteuse achetée en 1928, et dont les intérêts à 8 p.c., depuis la date de la livraison, s'élevaient à $85. Le Surintendant général adjoint m'informa que cette batteuse avait été achetée, sans l'autorisation du Département, par un agent qui comptait la payer avec le produit de la vente des récoltes des Indiens, mais il fut dans l'impossibilité de le faire par suite des mauvaises récoltes. Le Département n'eut connaissance de cette transaction que quand elle lui eut été signalée par le Commissaire des Indiens de Régina, qui reçut ordre de comprendre dans ses crédits de 1930-31, un montant suffisant pour le paiement du capital et des intérêts jusqu'au 1er avril 1931.

A la suite de ces explications je n'élevai pas de nouvelles objections.—A.G.

Prêt par une banque, pour payer des travaux de construction, obtenu sans autorisation—Crédit 215

Un agent s'étant procuré les fonds nécessaires pour terminer la construction du logement d'un instituteur, au moyen d'un découvert en banque portant intérêts, je demandai les raisons de cette irrégularité. Le Surintendant général adjoint me répondit que, durant l'exécution des travaux, l'agent avait négligé de prévenir le Département que les premières avances seraient insuffisantes et le contremaître charpentier ayant eu un besoin urgent de fonds pour payer ses ouvriers cet agent avait, de sa propre autorité, obtenu d'une banque l'argent nécessaire; il ajoutait qu'il avait été notifié de l'irrégularité de faire de tels emprunts.

Recouvrements de fonds détenus par un agent—Crédit 211

La vérification des comptes du Département des Mines fit ressortir qu'un prospecteur avait versé à l'agent des Indiens de Grouard une somme de $161.45, quote-part de ses dépenses pour un voyage fait de concert avec cet agent dans le Nord de l'Alberta, et représentant environ un tiers de certains frais de déplacement et de pension.

Comme cet agent, maintenant à la retraite, ne paraissait ni avoir porté cet argent au crédit d'un de ses comptes de dépenses, ni l'avoir versé, comme recouvrement au crédit du Receveur Général, je demandai au ministère de me communiquer les renseignements qu'il pourrait avoir à ce sujet.

Le Surintendant général adjoint me délivra alors ampliation d'une lettre de cet ancien agent, en date du 18 juillet 1931, où se trouve le passage suivant:

> "Comme il n'y a pas de banque à Grouard le chèque fut envoyé à Edmonton par l'entremise de la Compagnie de la Baie d'Hudson et, dans la confusion occasionnée par le déménagement des livres, etc., dans les nouveaux bureaux de la réserve de Driftpile, l'on négligea d'envoyer à Ottawa le chèque du prospecteur. Je tâcherai de vous l'envoyer par le prochain courrier."

Ce montant fut récupéré tout dernièrement et crédité au revenu casuel de 1931-32.—A.G.

Services d'un médecin obtenus sans autorisation—Crédit 214

M'étant informé, en vertu de quelle autorisation, un médecin avait été temporairement employé à des recherches spéciales et urgentes, le Département m'avisa que sa nomination et le montant de ses honoraires avaient été approuvés par le Surintendant général des Affaires Indiennes. Je lui fis alors remarquer que, les services rendus dans ce cas, étant à mon avis, de même nature que ceux prévus à l'article 40 de la loi du Service Civil, la nomination devait être autorisée par la Commission du Service Civil et les honoraires approuvés par le Gouverneur en son Conseil.

L'arrêté en Conseil nécessaire n'a pas encore été passé.—A.G.

Travaux additionnels à ceux prévus par le contrat, faits sans l'autorisation du Gouverneur en son Conseil—Crédit 215

Je m'informai si le Département avait obtenu l'autorisation du Gouverneur en son Conseil pour l'exécution, par les entrepreneurs chargés de la construction d'un pensionnat pour les Indiens, de travaux additionnels, s'élevant à $8,955.70.

Le ministère m'ayant répondu que, dans le passé il n'avait pas fait approuver par arrêté en Conseil les travaux additionnels aux contrats, je le prévins qu'il était d'usage dans les ministères donnant des travaux importants à forfait de faire approuver, non seulement tous les travaux additionnels dépassant $5,000, mais aussi le contrat original. Le Département me fit savoir qu'à l'avenir il obtiendrait cette autorisation.

Travaux supplémentaires payés sans autorisation à des fonctionnaires—Crédits 210 et 214

Deux fonctionnaires permanents ayant reçu un paiement additionnel à leur traitement régulier pour des travaux exécutés en dehors des heures de bureau, j'informai le Département que, d'après les dispositions de l'article 85 des règlements de la Commission du Service Civil, ces paiements n'auraient dû être faits qu'avec le consentement de cette Commission et l'autorisation du Gouverneur en son Conseil. En août 1931, le Département m'avisa qu'il en référerait à la Commission et obtiendrait l'autorisation voulue.

Je n'ai pas encore eu connaissance que l'autorisation nécessaire ait été obtenue.—A.G.

MINISTÈRE DE L'AGRICULTURE

Achats pour lesquels l'on n'a pas bénéficié de l'escompte

Ayant signalé au ministère que pour le paiement de certains comptes il n'avait pas bénéficié de l'escompte alloué dans le cas d'un prompt règlement, il m'informa que, souvent le comptable n'avait pas reçu les factures en temps voulu des différents services pour créer un chèque avant l'expiration du délai accordé pour l'escompte mais que maintenant, tous les chefs de service avaient été prévenus, en envoyant au comptable les comptes à payer, de donner la priorité à ceux comportant un escompte.

MINISTÈRE DU COMMERCE

Contrats passés avec des ingénieurs conseils sans l'autorisation du Gouverneur en son Conseil—Crédits 429 et 430

C. D. Howe et Co. ayant été nommés, par contrat, ingénieurs conseils pour la préparation des plans et la surveillance des annexes construites aux élévateurs de Moose Jaw et de Saskatoon, je fis remarquer au ministère, qu'avant que de telles nominations deviennent effectives, il devrait, comme il était d'usage, les faire approuver par le Gouverneur en son Conseil.

Le ministère obtint dans la suite l'autorisation nécessaire.—A.G.

Détournements à l'agence de Milan

Un montant de $125.25, détourné par le messager du bureau de l'agent commercial de Milan (Italie), figurait dans l'état des arriérés, dus à la fin de l'année au ministère. Toutefois les comptes de l'agent commercial ne faisant pas mention de ce détournement, je demandai au ministère s'il paraissait dans les comptes de l'agent.

Il me fut répondu que ce montant était encore porté dans les livres de l'agent, et paraissait dans les états mensuels d'avances à justifier transmis au ministère. J'ai depuis été prévenu que le ministère regardait ce montant comme irrécouvrable.

Ce montant ne devra être annulé qu'avec autorisation du Parlement.—A.G.

COMMISSION D'ÉTABLISSEMENT DES SOLDATS

Services spéciaux payés sans l'autorisation du Gouverneur en son Conseil—Crédit 61

Par un arrêté de la Commission d'Etablissement des Soldats, en date du 27 octobre 1930, et en vertu des dispositions de l'article 55 de la Loi d'Etablissement des soldats, M. Thomas Magladery fut nommé, à raison de $25 par jour, plus ses frais de voyage et d'hôtel pour faire une enquête approfondie sur certains aspects de la loi.

Je fis remarquer à la Commission que, dans les cas où un traitement n'est pas fixé statutairement, on doit se conformer à la pratique courante voulant qu'il le soit par le Gouverneur en son Conseil. Dans sa réponse, le Ministre m'avisa que l'enquête ayant été faite sous sa direction et la nomination à sa demande, il était d'avis qu'un arrêté en Conseil n'était pas nécessaire pour fixer le traitement de M. Magladery.

Je n'ai pas reçu d'arrêté en Conseil, et n'ai pas élevé de nouvelles objections. —A.G.

MINISTÈRE DE LA DÉFENSE NATIONALE

Allocation au mess des officiers du camp d'aviation d'Ottawa—Crédit 93

Un arrêté en Conseil du 20 décembre 1930, autorisant pour des achats de mobilier, de faire des avances, remboursables en dix ans, aux mess des officiers de l'aéronautique, une avance de $7,000 fut faite au mess du camp d'aviation d'Ottawa; toutefois, les réparations, les remplacements, etc., doivent être payés à même les fonds du mess.

Voulant m'assurer si l'on s'était conformé aux dispositions de cet arrêté en Conseil, je demandai que l'on me communiquât un inventaire du mobilier acheté. Dans sa réponse, le ministère me dit qu'il était dans l'intention, dès que l'avance aurait été employée en totalité, de me transmettre un état détaillé de ces dépenses, appuyées de pièces justificatives. Il ajoutait que le mess rembourserait l'avance par versements mensuels de $58.33 qui seraient crédités au revenu casuel.

Le premier versement de $58.33, fut crédité au revenu casuel en juin 1931. —A.G.

Fonctionnaire nommé sans l'autorisation du Service Civil—Crédit 93

Un contremaître fut embauché, à dater du 26 juin 1930, à raison de $200 par mois, pour surveiller des constructions faites sur l'aéroport de St-Hubert, bien que pour ces positions la Commission du Service Civil ait prévu une échelle de salaires allant de $130 à $150.

Ayant demandé au ministère en vertu de quelle autorité cette nomination avait été faite sans l'autorisation de la Commission du Service Civil, il me répondit qu'ayant dû la faire d'urgence les fonctionnaire du ministère n'avaient pas remarqué que le titulaire devait être nommé par la Commission du Service Civil et recevoir un traitement conforme à l'échelle établie, de plus ils étaient persuadés que les positions de contremaître de travaux de construction, comme toutes les autres positions de contremaîtres, étaient exclues des dispositions de la Loi du Service Civil.

Les services de cet employé n'ayant plus été requis à dater du 23 décembre 1930, je n'élevai pas de nouvelles objections.—A.G.

Impressions et papeterie du service intérieur, payés à même le crédit de l'armée permanente—Crédit 86

J'attirai l'attention du ministère sur ce qu'il avait imputé au crédit de l'armée permanente deux paiements d'un total de $11,348.58, pour des impressions faites, ou des articles de bureau achetés, entre le 1 juillet 1930 et le 31 janvier 1931. Comme les pièces justificatives appuyant ces paiements portaient la mention "Service intérieur; Gouvernement civil, dépenses contingentes", je fis remarquer au ministère qu'il était d'usage d'imputer tous les paiements pour les impressions et la papeterie du service intérieur au crédit "Gouvernement civil, dépenses contingentes", et lui demandai pour quelles raisons les paiements en question avaient été imputés au crédit de l'armée permanente.

Le Sous-ministre me répondit que, le 7 février 1931, l'Imprimeur du Roi l'avait prévenu que, conformément aux instructions du Secrétaire d'Etat, il ne remplirait aucune des commandes entre ses mains, avant le règlement d'un compte de $6,715.78 pour de la papeterie fournie au service intérieur entre juillet et novembre 1930 qui, faute de fonds suffisants au crédit des dépenses contingentes, n'avait pu être payé. Il ajoutait que le paiement fut imputé au crédit de l'armée permanente, car il eut été préjudiciable à tous les services du ministère, si du fait que ce compte n'était pas payé on eût gardé en suspens toutes les commandes d'articles de bureau et les ordres d'impression. Dans la suite, des comptes s'élevant à $4,633.80 furent encore payés sur le même crédit.

Dans le cas présent, pour justifier l'urgence de ces paiements, le Sous-ministre argua qu'il n'était pas juste d'imputer aux dépenses contingentes du Gouvernement tous les frais d'impression et les achats de papeterie de tous les services du ministère, et qu'une telle procédure n'était pas justifiée par l'emploi fait des articles ainsi obtenus, l'armée permanente bénéficiant d'une grande partie de ces dépenses.

Par suite de ces circonstances toutes spéciales, je n'élevai pas de nouvelles objections, bien que je sois encore d'avis que ces paiements n'auraient pas dû être imputés au crédit de l'armée permanente.—A.G.

Paiement à l'"Aviation League of Border Cities"—Crédit 218

Je signalai au ministère que l'" Aviation League of Border Cities ", à même le crédit, "Aéronautique civile", avait reçu une somme de $7,709.53, représentant la totalité du coût des matériaux employés pour installer des phares sur l'aéroport Walker. Je lui faisais aussi remarquer que l'arrêté en Conseil du 22 août 1929, n'autorisait le payement que de la moitié du coût de ces matériaux et qu'en outre le Contrôleur de l'aviation civile avait ordonnancé un paiement pour la moitié seulement du coût, soit $3,854.76.

Le ministère me répondit que l'" Aviation League " avait été prévenue que si le trop-payé de $3,854.76, n'était pas remboursé dans le délai imparti, l'affaire serait remise entre les mains du Ministère de la Justice qui intenterait les poursuites légales qu'il jugerait à propos.

Environ trois mois plus tard un arrêté en Conseil autorisait de payer en totalité le coût des matériaux nécessaires à la construction des phares.—A.G.

Soins dentaires payés en contravention des règlements—Crédit 218

Je mis en doute la régularité d'un paiement de $150 imputé au crédit 218 Territoires du Nord-Ouest", pour des soins dentaires donnés à un sergent du corps des signaleurs de Dawson. Je fis remarquer que d'après le règlement général, le montant pour des soins dentaires donnés à un membre de l'armée permanente ne pouvait dépasser $56.25.

Le Sous-ministre me répondit que le montant fixé par le règlement général concernait les soins donnés dans un centre où il était facile d'avoir recours aux services d'un dentiste, mais il était évident que de tels honoraires étaient insuffisants pour des postes isolés comme ceux du Yukon.

Comme pour la vérification des dépenses, mon Bureau se conforme aux dispositions du règlement général, je suggérai qu'il serait opportun, ou de l'amender de façon qu'il prévoie la marche à suivre dans des cas semblables, ou d'obtenir l'autorisation du Gouverneur en son Conseil quand le paiement excéderait le montant prévu.

Un amendement au règlement général, approuvé dans la suite par arrêté en Conseil, prévoit que pour le Yukon et les Territoires du Nord-Ouest, le Sous-ministre peut autoriser les dépenses qu'il croira justes et raisonnables.—A.G.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Frais de voyages de l'"American Agricultural Editors' Association" payés sans l'autorisation du Gouverneur en son Conseil—Crédit 57

L'"American Agricultural Editors' Association" étant venue au Canada en juin 1930, $5,631.04 et $538.80, soit un tiers des frais du voyage, furent respectivement payés aux chemins de fer Pacifique-Canadien et Nationaux.

Les paiements me paraissant devoir se classer dans la catégorie de subventions accordées à des personnes n'appartenant pas à un ministère, je demandai s'il ne serait pas opportun d'obtenir l'autorisation du Gouverneur en son Conseil. Le ministère me répondit que depuis plusieurs années, dans un but de publicité, il avait coutume d'encourager les éditeurs de journaux agricoles américains à

visiter le Canada et que depuis leur dernier voyage, plus de 41,000 lignes de publicité avaient paru dans divers journaux agricoles dont la circulation était supérieure à 38,383,100 numéros. La même réclame payée au tarif ordinaire aurait coûté près de $97,000.

Par suite de ces explications, je n'élevai plus d'objections.—A.G.

MINISTÈRE DE LA JUSTICE—PÉNITENCIERS

Chauffeur employé sans l'autorisation du Gouverneur en son Conseil

Le Département des Pénitenciers ayant employé un chauffeur jusqu'au 28 février 1931, soit pendant 11 mois, je m'informai si, conformément aux dispositions de l'arrêté en Conseil du 27 juin 1922, l'on avait obtenu l'autorisation du Gouverneur en son Conseil. Le ministère m'informa que durant six mois et demi il n'avait pas été employé régulièrement comme chauffeur mais seulement par intermittence quand ses services étaient requis, et le service régulier n'ayant duré que quatre mois et demi un arrêté en Conseil n'était pas nécessaire.

Je n'élevai pas d'autres objections.—A.G.

LÉGISLATION—CHAMBRE DES COMMUNES

Paiements pour "Advance Press Service" faisant question Crédit 35

Trois montants de $196, imputés aux dépenses contingentes de la Chambre, furent payés à l'"International Press" de Toronto, pour la gravure des photographies de l'ancien et du nouveau président et du vice-président actuel de la Chambre, devant paraître dans "Who's Who in Canada'; en outre, des copies devraient en être envoyées à 80 des principaux journaux du Canada pendant trois ans.

Ayant demandé au Greffier de la Chambre pourquoi ces dépenses qui paraissaient d'ordre personnel avaient été imputées à un crédit parlementaire, il me répondit qu'elles seraient soumises au comité de régie interne, dont il me ferait connaître la décision.

Dès que je connaîtrai la décision du comité de régie interne, cette question sera de nouveau prise en considération.—A.G.

MINISTÈRE DE LA MARINE

Quayages: Irrégularités et détournements

Arichat, N.-E.—Ayant attiré l'attention du Ministère sur ce que depuis le mois d'août 1930, aucun versement n'avait été fait par le gardien du quai d'Arichat, je fus informé qu'il avait démissionné le 8 septembre 1930 et que son successeur n'avait été nommé que le 31 décembre de la même année. Ayant alors demandé pour quelles raisons le nouveau gardien n'avait fait aucun rapport entre le 31 décembre et le 31 mars 1931, le Ministère me prévint qu'il me transmettrait tous les renseignements qu'il pourrait se procurer à ce sujet.

Westview, C.B.—Un arrêté en Conseil du 21 juillet 1931, autorisa le gardien du quai de Westview à retenir le 50 p.c. des droits encaissés par lui, montant qu'il retenait déjà auparavant, bien qu'il ne fut autorisé qu'au 25 p.c. Le

ministère m'informa que cet employé avait été mis en demeure de rembourser le montant irrégulièrement retenu et, qu'à défaut de le faire, des poursuites seraient intentées contre lui.

Je n'ai pas reçu de nouvelles informations concernant Arichat, mais j'ai été prévenu que le gardien du quai de Westview avait remboursé en grande partie les montants qu'il avait retenus en trop.—A.G.

Paiements à même le revenu, faisant question

Je demandai au ministère de me dire en vertu de quelle autorité les traitements des gardiens de nuit de certains quais, et le téléphone d'un autre quai, étaient payés à même les quayages. Il me fut répondu que si des gardiens de nuit, ou d'autres employés, étaient nécessaires pour l'exploitation des quais on estimait, qu'en vertu des articles 4 et 6 de la "loi des Ports et jetées de l'Etat", leur traitement pouvait être retenu sur les quayages. Quant au téléphone il était nécessaire pour l'exploitation du quai et, par suite, régulièrement payable à même les revenus perçus.

J'informai le ministère qu'à mon avis ces paiements étaient contraires à la "loi des Ports et jetées", l'article 13 stipulant que les seuls paiements pouvant être faits à même les revenus perçus sont les traitements des fonctionnaires en charge des travaux qui, conformément aux dispositions de l'article 6, sont nommés par le Gouverneur en son Conseil.

Je n'ai pas encore reçu de réponse du ministère.—A.G.

Demande du remboursement d'un montant payé pour la location d'un lot domanial submergé, devant être autorisé par le Parlement

En juillet 1910, le représentant légal de J. C. Keith versa une somme de $600, montant de la première année de location d'un lot situé à Vancouver. Cette location avait été approuvée par le Gouverneur en son Conseil. Avant de passer le bail le requérant fut notifié qu'il avait été décidé de porter le loyer à $3,025 et, en 1917, il fut mis en demeure de dire s'il consentait ou non à payer l'augmentation.

L'affaire paraît être restée en suspens jusqu'en octobre 1930, date à laquelle je fus prévenu par le ministère que l'avocat de C. J. Keith avait réclamé le remboursement des $600, avec intérêts, à dater de juillet 1910; il me demandait aussi s'il serait régulier de les rembourser, à même le revenu casuel de 1930-31.

Je répondis au ministère que le montant payé par M. Keith ayant été versé au Fonds consolidé, en 1910-11, le remboursement ne pourrait se faire qu'avec une autorisation spéciale du Parlement, sous forme de crédit dans le Bill des Subsides.

Le crédit 237, de la loi des Subsides, nº 5, 1931-32, prévoit un montant de $960, pour le paiement du capital et des intérêts.—A.G.

Soumission pour réparer un bateau du Gouvernement n'ayant pas été approuvée par le gouverneur en son Conseil—Crédit 151 (1929-30)

Ayant demandé au ministère de me délivrer ampliation des contrats passés avec la "St. John Drydock and Engineering Ltd.", pour les réparations faites au vapeur "Dollard", dont le coût avait été approuvé par le Gouverneur en son Conseil, il me répondit "qu'au vrai sens du mot il n'y avait pas eu de contrat

passé avec la Compagnie au sujet des travaux en question", car, il était d'usage, avant de provoquer des soumissions, de demander l'autorisation du Gouverneur en son Conseil pour le montant des dépenses nécessaires, et l'autorisation obtenue les travaux étaient, comme dans le cas actuel, mis en adjudication et donnés au plus bas soumissionnaire.

Je rappelai alors au ministère que d'après les dispositions de l'article 36 (2) de la " loi des Travaux publics " toutes les soumissions doivent être transmises au Gouverneur en son Conseil et les travaux confiés au soumissionnaire choisi par lui. Dans sa réponse, le ministère allégua que les réparations à faire aux navires étant de nature urgente, tout retard aurait été préjudiciable à l'intérêt public et m'assura que, bien qu'afin de ne pas retarder les travaux, les soumissions n'aient pas été transmises au Conseil, les réparations avaient été faites de façon aussi avantageuse que possible. Il ajoutait, qu'à l'avenir, il ferait en sorte de se conformer sur ce point aux dispositions de la loi.

A la suite de ces explications je n'élevai pas de nouvelles objections.—A.G.

Télégraphiste nommé sans autorisation—Crédit 175

Je demandai au ministère, en vertu de quelle autorité, un télégraphiste adjoint avait été nommé, en 1930-31, au bureau météorologique de Toronto et payé $2,863.75, pendant l'année financière 1930-31, quand, conformément à l'échelle des salaires établie par la Commission du Service Civil, le titulaire de ce bureau ne recevait annuellement que $1,980.

Le ministère m'ayant répondu que, durant l'installation d'appareils automatiques enregistreurs et transmetteurs, il avait été nécessaire pour aider le titulaire du bureau dans les heures de presse de lui adjoindre un employé d'une compagnie télégraphique, je lui fis remarquer que les dispositions de l'article 40 de la loi du Service Civil prévoient que, dans de tels cas, les nominations doivent être autorisées par la Commission du Service Civil et le traitement fixé par le Gouverneur en son Conseil; j'ajoutai que, dans le cas actuel, ces formalités devraient être observées.

L'autorisation nécessaire fut obtenue du Service Civil, mais le montant du traitement n'a pas encore été autorisé par arrêté en Conseil.—A.G.

DÉPARTEMENT DES MINES

Allocation non autorisée, pour blanchissage et pour achat d'appareils de topographie

Ayant contesté le versement d'une allocation pour le paiement du blanchissage et l'achat d'instruments pour l'usage personnel des topographes, on m'avisa qu'il y a plus de 20 ans ces allocations avaient été autorisées par le Ministre d'alors. Comme je jugeai ce paiement contraire aux directions du Conseil du Trésor sur les frais de déplacement, je prévins le Département qu'il devrait obtenir l'autorisation du Conseil s'il voulait continuer de verser ces allocations.

Le 29 novembre, le Conseil du Trésor ayant répondu à la demande que lui avait adressée le Département, que cette allocation ne devrait plus être accordée, le Sous-ministre me prévint qu'elle serait discontinuée.

MINISTÈRE DES POSTES

Augmentation de traitement accordée, sans autorisation, à des maîtres de poste

Dans mes rapports précédents je mentionnais la révision du traitement des maîtres de poste payés à même les revenus, tel qu'autorisé par un arrêté en Conseil du 15 mai 1928, et je faisais remarquer que, conformément à une opinion du Ministère de la Justice, cet arrêté en Conseil est nul et sans effet en ce qui concerne le traitement des maîtres de poste relevant de la loi du Service Civil. Malgré l'opinion du Ministère de la Justice, la nouvelle échelle de salaires fut appliquée par le Ministère des Postes à partir du 1er avril 1928.

Ayant demandé si le ministère avait pris de nouvelles mesures à ce sujet, le Sous-ministre me répondit que ce cas avait été soumis de nouveau au Sous-ministre de la Justice qui confirma ce qu'il m'avait dit précédemment, et suggéra de débattre cette question avec la Commission du Service Civil afin que, en vertu des dispositions de l'article 59 de la loi du Service Civil, ces positions ne ressortissent plus à cette loi. Au cas, toutefois, où la Commission croirait ne pas pouvoir accepter cette suggestion, cette question devrait être portée devant la Chambre, qui déciderait si la loi doit être modifiée.

Je suis informé que bien que le ministère s'occupe toujours de cette question il n'a encore pris aucune mesure à ce sujet.—A.G.

Paiement à la "Commercial Airways Ltd.", fait contrairement aux clauses du contrat—Crédit 299

En vertu des termes d'un contrat passé avec la "Commercial Airways Ltd." d'Edmonton, pour le transport aérien du courrier entre Fort McMurray (Alberta) et Aklavik (T.N.O.), je mis en question un paiement de $8,491.03, fait par le Ministère des Postes pour un excédent de poids transporté entre Fort Résolution et Fort Simpson. Je lui fis remarquer que le contrat ne prévoyait des paiements additionnels que pour des excédents de poids de courrier, chargés à Fort McMurray, ceux pris en cours de route étant couverts par les $45,000 du contrat.

Le Sous-ministre des Postes m'informa que le ministère avait fait des démarches pour que le Gouverneur en son Conseil approuve ce paiement et, en attendant la décision du Conseil, le montant en avait été déduit sur les paiements faits postérieurement à la compagnie.

Je n'ai pas eu connaissance que l'on ait encore obtenu l'autorisation du Gouverneur en son Conseil.—A.G.

MINISTÈRE DU REVENU NATIONAL

Édifices publics aliénés sans l'autorisation du Gouverneur en son Conseil

Ayant constaté au cours de la vérification des revenus du Ministère du Revenu National, qu'une somme de $3,000, provenant de la vente de deux petits immeubles appartenant aux douanes, avait été créditée au revenu casuel, je m'informai si, comme le prévoit l'article 39 de la "loi des Travaux publics", ces ventes avaient été régulièrement autorisées par le Gouverneur en son Conseil.

Le Commissaire des Douanes ayant allégué que les dispositions des Statuts, auxquelles je le référais, ne s'appliquaient qu'aux bâtiments construits ou achetés par les Travaux publics, et non à ceux en question achetés avec les fonds des

Douanes, je lui fis remarquer que l'article 39 paraissait dans la seconde partie de la Loi qui, d'après l'article 2, ne s'applique pas aux seules propriétés dépendant des Travaux publics.

Le Commissaire me fit alors savoir qu'au cas où le ministère mettrait encore des immeubles en vente, il demanderait auparavant l'autorisation du Gouverneur en son Conseil.

A la suite de cette assurance je n'élevai pas de nouvelles objections.—A.G.

MINISTÈRE DU TRAVAIL

Comptes de frais de déplacements n'étant pas appuyés des pièces de paiements—Crédit 197

Dans mon dernier rapport (Vol. 1, p. 338), je mentionnais que ce Ministère allouait à chacun des délégués à la Conférence du Travail, une somme ne dépassant pas $500 pour ses frais de traversée, et aussi que les pièces justificatives de dépenses fournies par eux ne permettaient pas un contrôle suffisant.

Au cours de cette année, j'attirai de nouveau l'attention du ministère sur des paiements analogues et sur certaines pièces paraissant entachées d'irrégularités, lui demandant, à l'avenir, de me transmettre des comptes détaillés de ces dépenses. Le ministère me répondit qu'il était difficile d'expliquer à des délégués ne faisant pas partie du gouvernement, et ignorant tout de la comptabilité des ministères, comment rendre leurs comptes et c'est pourquoi certains d'entre-eux n'avaient pas donné le détail de leurs dépenses. Il m'assurait toutefois qu'il s'était efforcé que ces dépenses soient raisonnables et uniformes.

Un nouveau règlement concernant les frais de déplacement devant être bientôt en vigueur, je ne fis pas de nouvelles objections.—A.G.

MINISTÈRE DES TRAVAUX PUBLICS

Entrepreneur assisté par le Ministère—Crédit 129

La drague de l'entrepreneur des travaux de Brooklyn, N.-E., s'étant brisée après avoir sorti environ 5,100 yards cubes de terrain très résistant, dont on ne soupçonnait pas l'existence quand les travaux furent commencés, l'entrepreneur demanda au ministère d'opérer une de ses dragues, qui à son tour sortit environ 2,315 yards cubes de terre semblable, à un prix de revient de $4.25 le yard cube.

Ayant demandé pourquoi l'entrepreneur n'avait eu à payer, au lieu du coût total, que 62½ cents le yard cube, taux fixé pour les terrains de la classe "B", le ministère m'expliqua que si le coût total avait été chargé à l'entrepreneur, il eut demandé à être payé à raison de $4.25 au lieu de 62½ cents pour les 5,100 yards cubes de terre qu'il avait sortis.

Par suite de ces explications et, le prix au taux le plus bas étant autorisé par le Gouverneur en son Conseil, je n'élevai pas de nouvelles objections.—A.G.

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